"All the News That's Fit to Print."

The New York Times.

THE WEATHER
Partly cloudy and warmer today; tomorrow cloudy and colder.
Temperatures yesterday—Max. 38, Min. 24.
U. S. Weather Forecast—For details see Page 42.

Copyright, 1929, by The New York Times Company.

VOL. LXXIX. No. 26,270. NEW YORK, FRIDAY, DECEMBER 27, 1929. TWO CENTS In Greater New York; THREE CENTS Within 300 Miles; FOUR CENTS Elsewhere. Entered at the Post Office, New York, N. Y., as Second Class Matter.

PARIS NOTE DEMANDS NAVY TO PROTECT 'WIDE EMPIRE', CALLS KELLOGG PACT WEAK

ITS TEXT IS MADE PUBLIC

Message Urges Action by Geneva on Decisions at London Parley.

SUGGESTS OTHER ACCORDS

France Proposes an Agreement on Mediterranean, Including Spain and Small Nations.

READY FOR COMPROMISES

Government Says It Is Willing to Abandon Stand for Limitation by Total Tonnage.

By CARLISLE MacDONALD.

Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 26.—The text of the French naval memorandum sent to the other powers a few days ago was made public tonight. It gives the first detailed definition of the principles which will guide the French delegates when the five great naval powers of the world assemble around the conference table in St. James's Palace in London on Jan. 21.

The four outstanding points, about which something has already been heard, are taken up and emphasized with much clarity, and a reading of the communication leaves little doubt regarding the considered naval thought of France.

The United States State Department, in common with the Italian, Japanese and British Foreign Offices, now is engaged in studying its contents.

Ideas Underlying French Policy.

Briefly summarized, the four broad ideas underlying the French policy may be stated:

First—The agreements at the London conference are to be within and subservient to the framework of the League of Nations' general disarmament plans.

Second—That the Kellogg pact, while a real step toward the preservation of peace, nevertheless is being based upon the force of public opinion and cannot be regarded in its present state as a guarantee of the security of nations.

Third—French naval needs must be established upon the very considerable requirements of the "French empire" and not upon the mathematical ratios as set forth by the Washington conference.

Fourth—Definite French proposals for a Mediterranean naval accord similar in construction to the already existing treaties for the Pacific and the Black Sea, the accord to include Great Britain, Italy, France and Spain.

It is interesting to note that in well-informed official quarters it was explained tonight that France, in urging such a solution of the Mediterranean problem, pointed out to Great Britain that by so doing she would be able to effect a material reduction in her present Mediterranean fleet, which French estimates place at 400,000 tons.

The greatest importance is attached by the French Government to the text of the naval communication, and it is made apparent by the unusual step of issuing with the French text a carefully prepared English translation.

Text of the Memorandum.

The text of the memorandum follows:

While accepting on Oct. 16 last the invitation of the British Government to take part in the naval conference at London, the French Government reserved their liberty to define their views as regards the problems to be included in the agenda of the proceedings and the matters generally that may come up for discussion at that international meeting. After the exchange of views that has already taken place, the time appears to them to have come to explain their position in respect to the more vital questions of principle and method that will arise during the negotiations and the importance of which, as stepping over the purely technical limits of the case, requires that they be fully brought to light.

The French Government have already had the opportunity to express their appreciation of the considerations underlying the step taken by the British Government in conjunction with the government of the United States. They are, too, well aware of the vital character of the task of limiting armaments. They have taken the active a part in the work hither

Continued on Page Four.

McCarl Gives 4-Page Opinion In Disallowing 11-Cent Bill

Special to The New York Times.

WASHINGTON, Dec. 26.—Controller General McCarl today wrote a four-page opinion explaining why he disallowed an 11-cent item in a routine bill of the Labor Department.

Some time ago the department ordered some rubber stamps and received a bill covering the purchase. A department clerk checked the bill, found the selling company had, through error, undercharged the government by 11 cents. The sum was added to the bill and a voucher for payment forwarded.

Another clerk in the Controller General's office spied the correction and disallowed the additional 11-cent item. Correspondence followed.

Then came the four-page opinion, mimeographed and circulated among the departments for their guidance. It warned that only the claimant was authorized to alter a bill. The company dropped the matter rather than put through another voucher for 11 cents.

TO SHIFT FINANCING OF NEW CRUISERS

Congress Leaders Seek to Avoid Payment on 15 Ships Coming Too Heavily in One Year.

FORCED BY HALT IN WORK

Plans Also Laid for President to Cut Construction if Called For After London Parley.

Special to The New York Times.

WASHINGTON, Dec. 26.—A modification in the details of the fifteen-cruiser program, which will assure the building of the ships but rearrange the financing so that the government will not be forced to face too great obligations in any year, will be devised by the House Appropriations Committee, Representative Burton L. French of Idaho said today.

Representative French said he also believed that the naval supply bill this year will contain a provision authorizing President Hoover to stop cruiser construction on the basis of an agreement which might be reached at the forthcoming London Naval Armament Conference.

The necessity for altering the program for the laying down of the cruisers is the result, Mr. French said, of President Hoover's action several months ago, just before the visit to Washington of Prime Minister MacDonald of Great Britain, in suspending work on three cruisers which are to be built in government yards.

As originally planned, ten cruisers were to be laid down this fiscal year, five early in the year and five toward its close. The remaining five cruisers of the program were to be laid down during the next fiscal year, beginning July 1, 1930. Two of the first five cruisers, let to private yards, were laid down early last Summer. The three others of that group were those which the President ordered to be held up.

Mr. French said that in his opin-

Continued on Page Four.

PRESIDENT CONFERS WITH BORAH ON NEED OF MORE DRY FUNDS

White House Emphasizes Invitation to Senator Ante-Dated His Attack on Enforcement.

TREASURY WORKS OUT PLAN

Mills Announces Readiness to Reorganize Forces for a Better Watch at Borders.

SHEPPARD BACKS HOOVER

Senator Harris Prepares to Push Demands for Larger Prohibition Appropriation.

Special to The New York Times.

WASHINGTON, Dec. 26.—President Hoover found himself today in the midst of a bitter controversy over prohibition, marked by a sharp break in the ranks of dry spokesmen in Congress, with the wets standing on the side lines shouting encouragement to Senator Borah of Idaho and others who have started a backfire on the Treasury's administration of the liquor laws.

Important developments today in connection with the prohibition situation included a call at the White House by Senator Borah, who had luncheon with the President, and an announcement by Under-Secretary Mills of the Treasury that his department is drafting a plan of reorganization for consideration by Congress designed to lend more efficiency to enforcement agencies.

At the same time Senator Sheppard, Democrat of Texas, sponsor of the Eighteenth Amendment and author of the pending bill making the buyer of liquor equally guilty as the seller, announced that, in his opinion, prohibition is a success, and if enforcement is defective in any respect President Hoover will apply proper corrections.

Senator Harris, Democrat of Georgia, the author of the resolution which started the present controversy by calling upon the President to direct the Law Observance Commission to make an early report to Congress on prohibition in order that it might be decided whether substantial increases in appropriations were required for the administration of enforcement, let it be known that he believed more funds should be allowed for the purpose, so that a higher type of dry agents might be enlisted.

Norris to Push Sheppard Bill.

Senator Norris, Republican, of Nebraska, chairman of the Committee on Judiciary, added his bit with the statement that immediately upon the passage of the tariff bill by the Senate, he would appoint a subcommittee to make a report on the Sheppard bill.

Senator Jones of Washington, author of the new "five and ten" dry act, reiterated his intention to seek an early conference with officers of the Law Observance Commission to determine whether that body is in a position to make an early report to Congress on prohibition.

Care was taken by the White House to descourage speculation that Mr. Borah discussed prohibition with the President when the explanation was proffered that the engagement was made prior to publication of Senator Borah's charge that enforcement had failed because the dry enforcement personnel was inefficient from "top to bottom."

Nevertheless, it is understood that the topic was touched upon at the

Continued on Page Fourteen.

French and Italian Airmen Meet Tragedy; 3 Die on Indo-China Flight, 5 Lost in Aegean

Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 26.—Three French aviators, like the two British fliers who recently suffered a smiliar fate, have met with a tragic end on the coast of Tripoli, according to messages received by the Air Ministry tonight.

These messages stated that the wreckage of a French plane had been discovered on the coast near Syrta. The bodies of the three airmen, all believed killed instantly in a crash, probably due to fog, were found in the wreckage of the fuselage.

The men killed were the aviators La Salle Rebart and Faltot, who had been missing for several days since they started on a flight from Paris to Indo-China. Captain La Salle was one of the noted French pilots, having distinguished himself in numerous flights and air meets since 1926.

ATHENS, Greece, Dec. 26 (AP).—An Italian postal seaplane with a crew of five was wrecked on Christmas Eve near the small island of St. Eusteratios, near the Turkish coast in the Aegean.

The Greek cruiser Helle, which was sent to look for the seaplane, failed to find a trace of the machine or of its crew. The sea was rough and the wind high at the time of the accident. The Italian Mail Company dispatched several planes to aid in the search.

The seaplane, which was bound for Athens from Constantinople, sent out a wireless call for help and then was silent, apparently owing to the failure of the apparatus. The search is being continued, but without much hope of finding the missing crew.

RANGOON, Burma, Dec. 26 (AP).—M. Rossi, French aviator who was with Joseph Lebrix on a long-distance flight which came to grief in India early this week, will have to remain in a hospital for two months. He sprained his spine when making a parachute jump into the Indian jungle in the dead of night when the airmen found it necessary to abandon their machine. Lebrix was not injured in his leap.

HOOVER BREAKS RULE TO VISIT ORTIZ RUBIO

Ancient Precedent Ignored as He Calls on Mexican President-Elect at Embassy.

LATTER MOVES FOR AMITY

Newly Chosen Leader Backs Land Laws, Eliminating Possible Cause of Friction.

Special to The New York Times.

WASHINGTON, Dec. 26.—President Hoover broke an old precedent today by calling on Pasqual Ortiz Rubio, President-elect of Mexico, and tonight the latter made another gesture toward amity between his country and the United States when he declared himself in favor of the proposed new Mexican land laws which were designed to remove even further any possible cause for friction.

He announced himself wholeheartedly in favor of legislation now pending before the Mexican Congress which would provide for cash settlement for all land expropriated in the future under the agrarian policy of the present government of Mexico. He declared that such land as had been seized by the government was being settled for on the basis laid down by the general claims commission, with Mexican Government bonds.

The President-elect of Mexico said that the old religious controversy in Mexico had been settled "so long as the Roman hierarchy complies with the law," and that if the present relation did not suit the Church, that the proper legal channels were always open to change it. He treated the question as having been settled finally.

Visit One of Good-Will.

Señor Ortiz Rubio said that Mexico had sufficient resources to relieve the necessity for any financial loan in the United States and that he was not here for that purpose. He declared that his mission to the United States was strictly one of social good-will. He laughed away a question as to any movement for prohibition in Mexico.

These statements were made by Señor Ortiz Rubio tonight in his first interview since he arrived in Washington this morning as the official guest of the nation. Conversations which he had since his arrival, he said tonight, were confined largely to the "cordial relations" between the two countries.

"Our relations being so cordial," he said, "the principal subject could be nothing else but the cordiality of the two countries.

This statement was after a busy day in Washington. President Hoover's call upon Señor Ortiz Rubio was made as a special token of the good-will the United States bears toward his country.

Precedent Dates From Washington.

Under the precedent, President Hoover would have returned the call by the proxy of one of his aides.

Never since George Washington took office, until today, has a President of the United States personally returned the call of one of less official station than the actual head of a State.

That the exception was made for a President-elect was accepted as a special honor to the neighboring republic, coupled with the gratification of a personal wish of President Hoover, who was precluded from visiting Mexico on his good-will tour of the Latin-American countries last Winter.

The President and Mrs. Hoover allowed their guests only enough time to return to the Mexican Embassy before returning the call. They remained in the embassy a short time, but within an hour Mrs. Hoover returned to bring Señora de Ortiz Rubio back to the White House for tea. This trip also was considered a special courtesy.

While his wife was at the White House, Señor Ortiz Rubio attended an informal reception given at the

Continued on Page Seven.

PLANES OF 3 NATIONS IN HUNT FOR EIELSON

In Alaska, Americans Await Clearing Weather, Canadians Assemble Craft.

MOSCOW OFFERS REWARD

Soviet, Notifying Washington, Organizes Search in Siberia by Fliers and Dog Teams.

By The Associated Press.

NOME, Alaska, Dec. 26.—While six Canadian airmen were getting three planes in shape at Fairbanks and one Russian plane was somewhere over the Siberian wastes heading toward North Cape, four other pilots today stood by awaiting favorable weather to resume their search for Carl Ben Eielson and Earl Borland, Alaska airmen lost since Nov. 9 between Teller, Alaska, and North Cape, Siberia.

Pilots Joe Crosson and Harold Gillam, who have already reached the fur trading ship Nanuk, frozen in the ice at North Cape, today waited favorable flying conditions to search along the Siberian coast for their comrades. Crosson yesterday reported that he had determined the exact location where natives said they had last heard Eielson's plane.

As Gillam and Crosson, with but a small supply of gasoline, were preparing to fly, Frank Dorbandt and Ed Young had their craft there loaded with extra gasoline and supplies for the Nanuk, and their planes were ready to hop off at a moment's notice of even half-way decent flying weather.

Canadians Reach Fairbanks.

FAIRBANKS, Alaska, Dec. 26 (AP).—The Eielson-Borland rescue expedition of Canadian fliers arrived here at 2:15 P. M. today by train from Seward. The three big Fairchild cabin planes which six airmen will fly from here to Bering Strait to join in the search for the missing American fliers were removed to hangars for assembling.

The expedition probably will be held here two or three days while the planes are tested for the flight of more than 400 miles to Seward Peninsula. The fliers found it 30 degrees below zero here and the sky murky.

Captain T. M. Reid will succeed Captain H. A. Oakes as leader of the expedition here. Reid, B. W. Broatch and Gifford Swartman will pilot the planes.

Pilot King Offers to Aid Russians.

By WALTER DURANTY.

Wireless to THE NEW YORK TIMES.

MOSCOW, Dec. 26.—The veteran Alaskan pilot, George E. King, who is now in Moscow to discuss with the Soviet aviation authorities the Moscow-to-New York all-land flight, immediately offered his services to the Soviet on learning that Russia had been asked to aid in the search for Carl Ben Eielson and Earl Borland. The authorities are considering his proposition tonight and will answer tomorrow morning.

The Soviet pilot, Shestakof, who has been chosen to head the Russian search party, is suffering a slight attack of grip, but will probably be well enough to leave Moscow in a day or two. The details of the expedition will be mapped out by a special committee, as was the case with the rescue work for the Nobile expedition, on the wrecked dirigible Italia, undertaken by the icebreaker Krassin under the direction of Professor Onoavinkhim and his Arctic Commission.

Pilot Chukhotski, the hero of the flight from the Krassin, and many other fliers with Arctic experience are available here, which makes it seem unlikely to THE NEW YORK TIMES correspondent that King's offer will be accepted.

On the other hand, King knows the region and conditions there, and he was able to tell the Russians they

Continued on Page Eight.

NEW YEAR'S EVE RESERVATIONS — Vanderbilt music, supper, souvenirs. The Roosevelt. Plaza Lawrence, Vanderbilt 8200 —Advt.

$190,164,359 TAXES REFUNDED IN YEAR ON INCOME RETURNS

Interest on Delayed Payments Makes Total Repaid to June 30 About $231,000,000.

CARNEGIE STEEL GOT MOST

Two Refunds to a United States Steel Subsidiary Totaled $25,849,542.

ASTOR CLAIM NEXT HIGHEST

William Waldorf Astor Trust Received $6,456,829.—Lists Are Sent to the House.

The names of corporations and individuals to whom tax refunds were made will be found on pages 17, 18, 19, 20 and 21.

Special to The New York Times.

WASHINGTON, Dec. 26.—A refund of Federal taxes of more than twenty-five million dollars to the Carnegie Steel Company of New Jersey appears as the largest single item on a voluminous tax refunds list sent to the House of Representatives by Andrew W. Mellon, Secretary of the Treasury, in compliance with a provision of the present tax law, and made public today.

In his letter transmitting the lists to Speaker Longworth, Secretary Mellon did not give the total of taxes which the Commissioner of Internal Revenue approved for refund during the fiscal year, but it was learned from the treasury today that the refunds carried in the lists submitted aggregated $190,164,359.48.

That does not, however, represent the total amount which the government is returning to those who were successful in their claims for refunds.

Six per cent annual interest runs on every refund from the time the tax was paid until thirty days prior to the refunding of the overcharge. It was calculated at the treasury today that the interest which the government has paid and will pay on the $190,164,359 will be about $41,000,000, so that the total amount on account of refunds is about $231,000,000.

$45,000,000 More Than Last Year.

Treasury officials stated that the refunds of $190,000,000 were about $45,000,000 greater than the refunds of the previous fiscal year, which were put in round numbers at $142,000,000.

The revenue law requires the Secretary of the Treasury to report to the House only such refunds as exceed $500, and the lists contain all such amounts.

The address of the Carnegie Steel Company of New Jersey is given in the lists as "care of the United States Steel Corporation, G. L. Edwards, treasurer, 71 Broadway, New York."

The largest amount refunded to any corporation or individual in the last fiscal year is set down as $25,847,259. With it is listed another refund of $2,283 to the Carnegie company of New Jersey. The return of income made by the Carnegie company of New Jersey was to the Collector of Internal Revenue for the Twenty-third Collection District of Pennsylvania.

The second largest refund, amounting to $6,456,829.89, was the William Waldorf Astor Trust, the Farmers Loan and Trust Company, 22 William Street, New York, appearing on the records as trustee.

There was also a refund of $185,945.32 to Waldorf Astor, in care of

Continued on Page Seventeen.

CALL VITALE HOLD-UP FAKE TO RECOVER THE 'CONTRACT' FOR YALE-MARLOW MURDERS

One Brazilian Deputy Shoots Another on Floor of Chamber

Special Cable to THE NEW YORK TIMES.

SAO PAULO, Brazil, Dec. 26.—The Federal Chamber of Deputies at Rio de Janeiro was thrown into an uproar today when Deputy Simoes Lopes of Bahia shot and seriously wounded Deputy Souza Filho of Rio Grande.

The shooting took place in the Chamber and resulted from a heated political argument regarding the Presidential election campaign.

Senhor Souza Filho immediately was removed to a hospital in grave condition from a bullet wound in his head. He is not expected to live.

Immediately after the shooting a heavy cordon of Federal troops was thrown about the Chamber to prevent any further disorders or manifestations.

5 MORE POLICE FACE ROTHSTEIN CHARGES

Whalen Orders Trial of Three Officers and Two Patrolmen for Dereliction of Duty.

THREE PREVIOUSLY ACCUSED

New Cases Are Attributed by Force to Developments at Johnson's Hearing.

Three police lieutenants and two patrolmen were named yesterday by Commissioner Whalen to be tried for dereliction of duty in connection with the murder of Arnold Rothstein. All five are attached to the West Forty-seventh Street station. Their cases bring the total of patrolmen, detectives and officers so far accused of neglecting their duty in the Rothstein mystery to eight.

The latest to be accused are Lieutenants Frederick Steinkamp, John Collins and Edward Moran, and Patrolman William F. Davis and Robert Rush. The Commissioner declined to elaborate on his announcement and so far as was learned those accused will continue on duty until their trials, which are scheduled to take place following those of Detectives John H. F. Cordes, former honor man of the department, and Patrick Flood of the West Forty-seventh Street station, against whom similar charges were made some months ago. Detective John Green, another who was similarly named by the Commissioner, died three weeks ago.

In Hot Water for Some Time.

The delay in naming the last five to be required to explain their conduct following the shooting of Arnold Rothstein late on the night of Nov. 4, 1928, was not discussed yesterday by Mr. Whalen. In police circles, however, it was declared that the fact that the men named were in "hot water" had been known for some time; and the action of the commissioner was attributed to developments yesterday in the trial of Detective Arthur C. Johnson, which made him anxious to investigate every source possible in order to determine to what extent crime throughout the city may be connected.

Lieutenant Steinkamp was in

Continued on Page Three.

POLICE TESTIFY TO PLOT

Terranova Accused of Staging Robbery of Slayer He Hired.

KILLER GOT ONLY $5,000

Written Agreement Called for $15,000 More, Inspector Says at Johnson Trial.

WHALEN GOES TO CHICAGO

Assassin Was From That City and Commissioner Will Seek Corroborative Evidence There.

The hold-up of the testimonial dinner given to Magistrate Albert H. Vitale in the Roman Gardens restaurant in the Bronx on Dec. 6 was staged to gain possession of a written contract under which a Chicago gunman murdered Frankie Yale and Frank Marlow for $20,000, according to testimony given yesterday at the trial of Detective Arthur C. Johnson before Police Commissioner Grover Whalen.

The man who was named under oath as having hired the gunman was Ciro Terranova, alias Motello, alias the Boss. He was among the forty guests "robbed" at the dinner. Terranova had paid only $5,000 of the murder price. The gunman served an ultimatum that unless the balance were paid he would give the police the contract, which bore Terranova's signature and which bluntly set forth the agreement to assassinate Yale, leader of a Brooklyn gang, and Marlow, a Broadway racketeer.

Invited Slayer to Dinner.

Agreeing to have the cash ready for him, Terranova invited the slayer to the magistrate's dinner, it was testified. He told the gunman to bring along the contract. After satisfying himself that the man had the document, Terranova gave the word for the seven men to raid the dinner. They got the contract and within four hours were sending back most of the $5,000 in jewelry and money they had taken from the diners in order to make the robbery look genuine to the Chicago criminal.

District Attorney McGeehan of the Bronx announced last night that as soon as evidence had been placed in his hands he would seek the indictment of Joseph Bravate, alleged to be one of the robbers, and the guests at the dinner who had advance information of the hold-up.

Terranova, who was acquitted in 1916 of ordering a retainer, who testified that he got $15 a week to do the Boss's bidding, to dispatch two men in James Street, remained at liberty last night. Commissioner Whalen, who left hurriedly for Chicago last night, would not discuss an arrest of Terranova. It was reported, however, that the destruction of the contract left the police without evidence upon which to charge him with the murders.

The accused man was questioned during the Marlow investigation. He was suspected of having called Marlow from a restaurant near Forty-sixth Street and Broadway. Marlow, dying from a bullet through the head, was found near the gate of a cemetery in Queens. Yale also was killed in an automobile. When Terranova appeared at headquarters in the Marlow case he said he was a dealer in artichokes. His armored limousine has bullet-proof windows and his $50,000 home in Westchester County, according to the detectives, is well protected.

Inspector Tells Robbery Story.

The story behind the fake robbery was told by Inspector Joseph J. Donovan, in charge of the Bureau of Criminal Identification, who said the facts were obtained by the secret service squad, the members of which pretend to be criminals. As casually as if he were discussing the humdrum routine of his own police archives, the inspector gave his amazing narrative from the witness stand.

Soon after Donovan left the chair Detective Johnson began his own story of how he lost his service weapon to the hold-up men. He explained that Magistrate Vitale had regained the gun for him, and disclosed that he had delayed an hour in reporting the crime at the request of the magistrate, who expected some "information" on the robbery.

The disclosure of the murder contract and the motive for the hold-up was elicited from Donovan by Commissioner Whalen shortly after the

Paris Reports $6,000,000 Rockefeller Offer To Help Rebuild Far-Famed Medical School

Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 26.—French newspapers tonight comment with enthusiasm on an announcement that John D. Rockefeller Jr. is offering 150,000,000 francs ($6,000,000) to aid the Faculty of Medicine of the University of Paris in its ambitious plan for rebuilding the famous Paris Medical School on a magnificent scale. Mr. Rockefeller's gift is contingent upon the French Government advancing a like sum to complete the cost of the new buildings.

The present quarters occupied by the medical school have long been insufficient and the lack of equipment is recognized as hampering the development and maintenance of the standards of the school, whose reputation is world wide. The faculty, upon receipt of Mr. Rockefeller's offer, has obtained an option upon a fifteen-acre property now occupied by the central wine depots on the left bank of the Seine near the Jardin des Plantes. Plans for the buildings, which are to include a biological institute, clinics and laboratories surpassing anything yet achieved, have already been submitted to and approved by Mr. Rockefeller.

The strongest pressure will be brought to bear upon the government to obtain the appropriations necessary to secure the fulfillment of the Rockefeller offer, which will enable the Paris Medical School to continue leadership in the progress of medical instruction.

Neither John D. Rockefeller Jr. nor the senior Rockefeller has offered $6,000,000 for rebuilding the Paris Medical School, a spokesman for Mr. Rockefeller said yesterday when told of an announcement by Professor Georges Eugene Mesnil Roger, dean of the Faculty of Medicine. The possibility of such a gift being made by the Rockefeller Foundation, however, was intimated.

George Vincent, president of the Rockefeller Foundation, when informed of the Paris announcement, replied that "while negotiations with the University of Paris have been authorized, there is no statement to be given out at the New York office of the Rockefeller Foundation."

Mr. Vincent explained that as the foundation's activities were worldwide it was the custom of the organization to let any important announcement emanate from the institution with which the foundation had been negotiating.

TELFAIR TAXI REGENT 100. A Responsible, Safe, Dependable Taxi.—Advt.

WHITE AS FOAM OF SEA OF ANGELS Palais de la Mediterranée, Nice, France.—Advt.

SALE—All Fur Coats Greatly Reduced. Joseph, 8 West 57th Street.—Advt.

Mysterious Lake Proves Vast Salt Abyss; Explorer in Australia Drives Truck Over It

Wireless to THE NEW YORK TIMES.

ADELAIDE, Australia, Dec. 26.—The existence of a vast salt lake which may be one of the wonders of the world was revealed today by Cecil Madigan, Australian explorer, who has just returned from Lake Eyre in the sun-baked desert of Central Australia.

Mr. Madigan declares that there is probably no other lake in the world having a surface like Lake Eyre's, which is covered with encrusted patches of crystal salt, like ice floes on an Arctic sea. A mirage gave the impression of salt bushes and sandhills. The place has all the characteristics of a lake except water, and even has steep shores, sometimes thirty feet high.

According to Mr. Madigan the lake contains limitless salt, with at least 3,000,000,000 tons of salt in the northern part alone. Should potash be found in the chemical analysis, the lake would be enormously valuable.

For years cattlemen returning from the parched Central Australian desert have brought back stories that Lake Eyre was a bottomless morass and that to set foot on it spelled death. Thousands of cattle have been reported swallowed up in it, and the black bushmen living near by have feared to touch it.

Mr. Madigan now declares, however, that these stories were mere superstitions originating in the fears of the aborigines and communicated to the white men. He drove miles on the lake's surface with a heavily laden motor truck camping, exploring, photographing and collecting specimens of the lake's salt. All the stories relating to cattle disappearing, according to him, arose because of a narrow neck between two lakes where hundreds of cattle crossed and a few were lost.

Mr. Madigan found three-inch lizards living twelve miles from the shore, apparently with nothing to feed on, and also colonies of ants eight miles out on the salt surface with conical anthills three inches high. He believes that 50,000 years ago the lake was fresh water, fed by five immense waterways which are now small rivers bearing heavy salt deposits and evaporating rapidly from the intense heat. Professor Prescott, who accompanied Mr. Madigan, says that in two days the lake's evaporation average was an inch and a half daily.

Although the country was probably inhabitable in prehistoric times, Mr. Madigan believes it has been permanently ruined by the blistering drought which has now lasted for centuries.

CARMINA QUIRK—Daily over-night train to Southern Pines and Pinehurst. Leaves 5:40 P. M. Seaboard. Phone Penn. 2323.—Advt.

Inspector Donovan at Hearing Tells of Murder "Contract"

trial of the detective for dereliction of duty was resumed in the oak-paneled trial room at headquarters. A ripple of surprise greeted Donovan's story, and subdued comment was heard as the inspector testified that Magistrate Vitale and Terranova had occupied a box together at an entertainment and reception of the Tepicano Democratic Club a year ago.

"Will you please tell me at this time," said the commissioner, swinging his chair around to face Donovan, "what the secret service squad has found out with regard to the fact that the hold-up was a fake hold-up?"

Oppose Donovan's Testimony

Louis Susman, attorney for the accused detective, registered an objection. Deputy Commissioner Nelson A. Ruttenberg, acting as prosecutor, said that the information was sought in order to give Commissioner Whalen "a picture of the entire affair."

Mr. Whalen, in overruling the objection, said:

"It is important that the entire character of the associates of Detective Johnson be known to the Police Commissioner. If this organization, which is a supposedly political one, was only a fake, it is necessary that the police know these facts. In the first place, if it is a place that harbors criminals and their associates, the commissioner should know that in this investigation and in the charge against Detective Johnson. It would be helpful in a large degree to the Police Department if these facts are known. Now, if this is the occasion upon which that should be brought out I don't think any objection should obtain against that."

"Some time ago," Inspector Donovan began, "according to the information that we have received from the secret service, the hold-up had been planned by Ciro Terranova. Ciro Terranova had negotiated with a man from Chicago, of the underworld, and he had signed a contract. Terranova had signed a contract with this man for the purpose of, as they say in the police world, knocking off two known gangsters that were interfering with Terranova. As a result——"

Commissioner Whalen broke in and directed Donovan to name the gangsters.

"Frankie Yale and Marlow," he said.

"Frank Marlow?"

"Yes."

"Go ahead," said the commissioner.

"Well," resumed Donovan," as a result of this job he had agreed to pay the man from Chicago $20,000. He had paid him $5,000, but was delaying paying him the rest of the money, so much so that the man that did the job informed Terranova that if he did not come across quick he would turn the document that he had with his signature over to the police.

"So he informed Terranova of that and Terranova, knowing of the dinner that was to be given to Judge Vitale, invited his friend from Chicago, giving him the impression or instructing him to bring on the contract for the purpose of closing the deal. He knew he had the contract that night at the Vitale dinner, and as a result the hold-up was staged for the purpose of getting the contract. The document in the hold-up was seized, all jewelry was seized and money."

Says Guests Went for Loot.

The inspector said that after the robbery three of the guests were directed to go after the jewelry and the money. They were Daniel J. Iamascia, John Savino and Joseph Catania, known as "Joe the Baker." They were on the list of seven guests with police records which Commissioner Whalen made known when he suspended and demoted Johnson for failure to leave when he recognized them.

"They had not lost any money," continued Inspector Donovan. "None of the seven men who have been mentioned lost any money. The three men I have just mentioned were instructed to go and get the jewelry and any money that they could, and return it. And in four hours they returned with the jewelry, some of the money and the gun and delivered it into the clubhouse, the Tepicano Club."

"Those on the inner circle at the dinner table that night knew two hours before the robbery took place that it was going to take place and they were instructed not to harm anybody but be sure and return the jewelry. Some of the guests knew that."

Mr. Whalen picked up the program of the Tepicano Club entertainment which was held in the Winter Garden, in the Bronx, on Feb. 9, 1928. He asked if the members of the secret service squad had any information on Terranova's activities that night.

"Yes," said the witness," he was one of the boxholders."

"And who shared it with him?" asked Mr. Whalen.

"Joe Catania and Judge Vitale."

"Who was in the box next to that of Ciro Terranova?"

"Daniel Iamascia, James Catania and his wife, Harry Roth and Mr. and Mrs. John Savino."

"There were certain raids conducted by the Police Department within the last week," said the commissioner," and certain of the individuals mentioned here were brought to Police Headquarters, were they not, inspector?"

"Yes, sir."

"And all of them denied knowing anything about the Tepicano Democratic Club or any of its activities?"

"They denied knowing it, but some of them were members," replied Donovan.

Terranova Never Convicted.

When Donovan was sworn the first question put to him by Mr. Ruttenberg concerned the police records of Iamascia, Terranova, Catania and John Savino. They were identified and introduced in evidence. Terranova, although often arrested, has never been convicted of a crime, the record disclosed.

Mr. Susman in cross-examination, after saying that the Terranova article did not affect his client's interest, did not question Inspector Donovan on the compact. Instead he sought to show that Johnson could not have been expected to identify the seven guests with records. Through the inspector the attorney established that the headquarters records had data on 78,000 living criminals, of whom 57,000 were listed as operating in or near this city.

Donovan explained the purpose of the daily line-up of criminals at headquarters. As the drift of the lawyer's interrogation became apparent Mr. Whalen broke in.

"We have an old theory here in the Police Department," he said, "as you have in the legal profession, and as a matter of fact it is an accepted theory by everybody, that ignorance of the law is no excuse. We have a theory that ignorance of a criminal is no excuse either. You can have all the information that you seek, but so far as its having any influence on the judgment of the Police Commissioner it will have none."

Despite Commissioner Whalen's hint that Johnson's ignorance of a criminal would not be accepted as excuse for his failure to identify all seven of the police-record dinner guests, Mr. Susman cross-examined Inspector Donovan at length. The examination continued:

Q.—Now the investigation that you told us that you made and the result of which you have related here were made by your subordinates, weren't they? A.—It was.

Q.—You personally didn't make any investigation? A.—Only the checking up of the records.

Q.—That is all; and what you have testified here are reports that were made to you by your subordinates? A.—Correct.

Q.—Information that they received and which they communicated to you? A.—Correct.

Q.—You of course have no personal knowledge with regard to the truth or falsity of the statements that they made to you? A.—None at all.

Restaurant on "Suspected" List

Before Johnson was sworn policemen testified to the fact that the Roman Gardens was on the list of "suspected" places. Although under different management, the restaurant was padlocked at one time for a liquor violation and this put it automatically on the police list. The testimony on this point was from Inspector George L. Liebers and Captain Frederick Himners.

Lieutenant John J. McLaughlin, who had testified on Monday that Terranova, during the hold-up, had chided the robbers for holding up "the dinner to Judge Vitale," when all were Paesans"—Italian for friends—was recalled yesterday. He cleared up Monday's testimony on two pistol shots heard as the robbers left. Lieutenant McLaughlin said the shots were fired by Gaetano de Somma, proprietor of the Roman Gardens, in order to attract policemen.

Deputy Chief Inspector Edward P. Mulrooney and Inspector John J. Sullivan testified to their investigation of the crime. Then Commissioner Ruttenberg rested the case against Johnson "at this time."

Mr. Susman moved to strike out three specifications in the charges against his client, arguing that the department had failed to make out a case. The motion was denied. He then motioned Johnson to take the stand.

Johnson Takes the Stand.

Johnson said that he was 43 years old, lived at 3,293 Campbell Drive, East Bronx, and was the father of four children, ranging from 12 years to 2½ years old. He had been a policeman for twenty years, all but three of them as a detective, and had never before faced charges. Thrice, he testified, he had been commended for bravery.

After the detective had testified that he had known Magistrate Vitale for seven years and another guest at the dinner, former Magistrate Michael N. Delagi, for eighteen years, the direct examination of Johnson by Mr. Susman continued, as follows:

Q.—Now, were you present in the restaurant known as the Roman Gardens, 2,401 Southern Boulevard, on the night of Dec. 7, 1929? A.—I was.

Q.—How did you happen to go there? A.—I was in the vicinity shopping. I had shopped in the afternoon and I wanted to get some other things, and I was shopping and I put them in the car and I was on my way home. There was a boy that refreshed my memory about the party and he asked me if I was going. I wish I had never met him. He had told me, "Are you going tonight?" Of course, then I thought of it again, because prior to that I had knowledge of the party and some men around the vicinity there that there would be a party thrown for the judge, and it was then that I passed the place and hearing music I went upstairs and went up and spoke to the Judge Delagi and also to Judge Vitale and greeted some of the storekeepers. There were some others that I didn't know and there were some that I did know.

Q.—Had you known that the dinner was to be given that night on Dec. 7, 1929? A.—I did.

Q.—Did you know before that time that it was to be given? A.—I did.

Q.—Where did you acquire that knowledge? A.—In the neighborhood there about a week or so before, a few days before.

Q.—Did your police duties take you in that neighborhood, the neighborhood of the Roman Gardens? A.—It has.

Q.—And had they taken you there for a week before Dec. 7, 1929? A.—It has

Q.—Did you know then of the fact that the party was to be given? A.—I did.

Q.—Had you received any invitation during the course of the week preceding Dec. 7, 1929, that you were to go to the party? A.—No, sir.

Q.—Had anybody asked you to attend the party? A.—They don't stand on ceremony there. There are just clusters of people, you get into them and you realize where you are at the time when you get there.

Johnson Recalls Guests.

The attorney produced an architect's blueprint of the floor plan of the restaurant. He had Johnson indicate on it where the tables had been placed and then proceeded to elicit the names of as many of the guests as the witness could recall. Among those there, Johnson recalled, were Daniel Skilling, Deputy Boxing Commissioner; Salvatore F. Mancuso, brother of former General Sessions Judge Francis X. Mancuso, and John Capabioni, president of the Tepicano Club.

Mr. Susman examined his client on whether he had observed Terranova at the dinner. The examination proceeded as follows:

Q.—Do you know a man named Ciro Terranova? A.—No, sir.

Q.—Do you know a man named Ciro Morello? A.—I have heard the name.

Q.—Did you ever meet such a man? A.—I may have met him, seen him, but not by the name of being introduced as Morello.

Q.—Or as Terrenovo? A.—He is the same man.

Q.—Did you know a man whose name was either Terranova or Morello? A.—I have known of a man from Harlem named Morello.

Q.—Do you recall ever having seen him? A.—No.

Q.—Did you see a man named Ciro Terranova or Morello at the dinner? A.—Having never met him, or never having seen him, that is, as Terranova or Morello, I would be unable to state at this time whether he was there or not; but if you produce the man, or bring his picture, there is a possibility o' my being able to say whether he was there, or whether he wasn't there, that is, the man that I saw.

Q.—Are you a member of the Tepicano Democratic Club? A.—I am not.

Q.—Were you ever a member of the Tepicano Democratic Club? A.—Our police rules and regulations prohibit anybody from belonging to any Democratic club or any other political club.

Q.—You did not violate that rule? A.—No, sir.

Q.—Did you know that the premises 2,401 Southern Boulevard, while owned by a man named Gaetani de Somma, was carrieid as a suspected place on the files of the Police Department? A.—Personally, I did not.

Q.—Did you know that on Dec. 7 1929? A.—I did not.

Q.—So far as you were able to gather from your work in the neighborhood where this restaurant was located, did you hear of anything that indicated to you that it was not a respectable place while this man de Somma had it? A.—No, sir.

Q.—Did you know of any arrests having taken place at that place since de Somma was the owner? A.—No, sir.

Q.—Did you know of any hold-ups having taken place at that place since de Somma was the owner? A.—No, sir.

Q.—Did you know of any Volstead violations having occurred there while de Somma was the owner? A.—No, sir.

Q.—Of course, in your experience as a detective you have learned to know a good many criminals? A.—Yes, sir.

Q.—On the other hand, you know that you were known by a good many criminals? A.—Yes, sir, more than I know.

Denies He Saw Guest List.

Q.—And you do realize that there may be some criminals who know you and whom you in turn do not know; is that right? A.—Yes, sir.

Q.—Did you see a list of guests on Dec. 7, 1929, at the dinner to Judge Vitale, who were present in the Roman Gardens? A.—No, sir.

Q.—Was any such list presented to you to look over? A.—No, sir. That is not the custom in that neighborhood to have anything like that.

Q.—You say that the men went out after having done what you told us about? A.—Yes, sir.

Q.—And went downstairs, is that right? A.—Yes, sir.

Q.—And how long after they started downstairs, did you go downstairs? A.—About a minute or so.

Q.—Did you get any information when you went downstairs? A.—No, sir.

Q.—Then what did you do? A.—I came back upstairs.

Q.—Did you find the same people there who were there when you left for that minute? A.—Yes, sir.

Q.—Nobody had left in the meantime? A.—No, sir.

The detective said that he had been persuaded to sit down at a table and have some "eats." He said a band of five pieces played, "there was singing, there was people making speeches, there was an address by Judge Vitale" and then the diners heard the hold-up men coming up the stairs. Somebody, said Johnson, hazarded the guess that the four men who appeared first were entertainers.

When three others entered the dining room from the rear of the restaurant, the gang produced revolvers and ordered the guests to put their hands on the table. Johnson testified to futile efforts to reach his revolver. His strategy was detected by one of the men, who removed the revolver from its holster. The seven men took posts around the hall and kept their weapons trained on the guests. One of the gang, a man who tried to mask his face with a white silk handkerchief, had two guns.

Says Vitale Clenched His Teeth.

"At that time I realized that it was a bona-fide hold-up," said Johnson. "At least, I felt it was at that time. I looked up at Judge Vitale, and he clenched his teeth and his eyes stared out and he shook his head at me."

"You say that he clenched his teeth," said Mr. Susman, "and that his eyes bulged and he shook his head?"

"Yes, sir."

"And did you believe that to be a signal to you?"

"Yes, as a facial expression of what he meant. I figured that he meant, 'Don't start anything; don't do anything,' or something of that sort. I realized my position. I was a police officer. I realized who was there and what my duty was. I tried to reach my revolver again, and a thousand things came into my mind as to how to get it and what I could do for the safety of the diners, regardless of myself."

"Did you have in mind the safety of the diners?"

"Absolutely."

"Did you feel that if you took any action that that might provoke a fusillade of shots?"

"It would have meant a slaughter."

Johnson referred to the robbers by numbers. It was the "No. 1 man" who took his gun away, the detective testified. Mr. Susman had his client again tell how the weapon had been taken by the man while two others trained weapons on Johnson. The examination continued, as follows:

Q.—And what did the other men do? A.—Then I looked up at the dais, realising it was very embarrassing, a policeman being disarmed under such circumstances, and looking around, I said: "There is only one thing for me left to do, and that is to make a mental picture of these bandits." I looked at that No. 1 man. My eyes followed him all around the hall, and he went behind a radiator on the southern wall and extracted some money that had been thrown behind it. He then came to me and addressed the rest of the thieves who had been searching: "What is the matter, are you losing your nerves? Take those pins and watches," pointing at the diners.

He came over to me and got hold of my watch and chain and pulled it out. I said, "Give me that. Don't take that." I said, "My wife, who had died, gave me that watch, and please give it to me." He returned it, snapping my whistle off the end of it. I sat down. I looked around. These men then clustered toward the stairs. I was looking at No. 2 with the effort of trying to get such facial expressions of the general make-up that I could apply it to our police department records with a view of trying to identify him.

I was looking at No. 3 man, and at that time he was engaged in some other searching, and the No. 6 man, who had gone up to the front, I looked him square in the face, and I will never forget him, either. I got a good look at him and No. 3, and No. 1, that I looked up, I got a good look at him, too. The other men, the No. 5 man, I do not think I can identify, to be truthful, because he had that thing in front of his face.

The No. 7 man I did not take particular notice, because my eyes were trained on everything in and about, realizing and trying to get as much information as could be used in an intelligent way should I be called to answer.

Q.—Did anybody there make any outcry, the diners? A.—No, there was general conversation.

Q.—How long were those bandits there altogether? A.—Minutes seemed like hours at the moment. I should say ten minutes.

Q.—Where did they go? A.—The six of them clustered in back of me and then went downstairs, while the No. 1 man, who was the first in the hall, came back and took a position alongside of me, training his gun at the rest of them and warning them to be quiet until such time as they got away.

Q.—How many searches were made during the presence of those bandits in the restaurant? A.—Relay searches?

Guests Frisked for Weapons.

Q.—Yes. A.—When they found out I had a pistol, and one of them was talking "cops," and which one I do not know, but some one said "Frisk them for guns." Then they went back at the guns. It was not a thorough frisk. They only went to a few fellows in front of me.

Q.—In addition to the gun taken from you, were there any other guns taken away there from people? A.—Yes.

Q.—Did you see any jewelry taken from poeple? A.—There was.

Q.—Did you see any money taken from people? A.—Yes, sir.

Q.—Then you say it was somewhere around 1 or 1:10, or somewhere in between there that the bandits left? A.—Yes, sir.

Q.—What did you do after that? A.—I went downstairs. I looked up west on 187th Street and north and south. I didn't see anybody. I did hear a rumble of a car, although I did not see it, going south on Southern Boulevard.

Q.—You heard the noise of the running of an automobile coming from the south? A.—Yes.

Q.—Did you see any automobile there? A.—I did not.

Q.—Did you see any police officer about? A.—I did not.

Q.—When you came into the place, before you went up with Judge Vitale, did you recognize everybody there? A.—Not everybody, but I did recognize some others there.

In response to questions, the detective said that he had recognized some of the men on Whalen's list, but had taken no action because no charges were pending against them. He denied that he had known that the Roman Gardens restaurant had been on the police "suspected" list.

Johnson testified that as soon as the hold-up men had left he hurried to the street. It was 1:10 A. M., as he remembered it. He heard the "rumble" of an automobile, but saw nothing, so he returned to the dining room.

"I then asked Judge Vitale and also ex-Judge Michael Delagi," he said, "to sit down with me in another room and talk this matter over."

"What was it that you said to them?" inquired Mr. Susman.

"I brought them into one of the little dining rooms and I said, 'This is a terrible state of affairs; it is terribly embarrassing. You gentlemen here are judges and I am a police officer disarmed.'

Says Vitale Told Him to Be Silent.

"Magistrate Vitale then told me to keep quiet and 'don't say nothing' and he would try to obtain some information. That is what I was out after, information, what this thing was about; because never in any stick-ups in my experience have I seen seven or nine or eleven men come running around in such a thing as that. In any stick-up you can have four or five, but never seven."

"You say that Judge Vitale told you he would try to get some information," said Mr. Susman. "Go ahead with your story."

"I then told him, 'What is to be done?' I realized his position. I realized that he was a magistrate. I thought at the time that an order from him, a word of advice from him or Judge Delagi would be as satisfying as good police judgment. Talking it over and going around getting information from the different diners before they had time to leave, I said I would ring up Judge McGeehan."

The detective found that District Attorney John E. McGeehan of the Bronx was at a contractors' dinner in the Hotel Astor. He failed to reach him at the hotel and left word for him at his home. When Johnson came out of the telephone booth at the Roman Gardens he found Magistrate Vitale making a speech in Italian to the guests, who were tabulating their losses. Johnson said he understood a little Italian, but had been unable to follow the magistrate's remarks.

Advised to Report Hold-Up.

The witness said that he went over to the magistrate and said, "Don't you think we should notify the authorities on this?"

"'Yes, Arthur,'" he quoted the judge as saying, "'I think you had better.'"

This was at 2 A. M., the witness admitted. One of the charges against him is that he failed to report the hold-up promptly to his superiors.

Johnson told how Police Captain Charles Nelson, in command of Bronx detectives, accompanied him to the club. The examination continued:

Q.—Go on. Was there a condition of excitement there at the time? A.—There was and they were sore at themselves because they felt they were trimmed and they said "Nothing to blame you about." I said "I've got a lot to answer and to be blamed for."

Q.—Go on. What occurred at the Tepicano Democratic Club? A.—So then Captain Nelson went into the executive chamber of Judge Vitale and in the presence of everybody there Judge Vitale then told Captain Nelson what had happened and he commended on my action taken and that if anything else was done than what was done somebody would have been killed, some innocent diners. He then—Captain Nelson said to him and also the crowd "Was there anything there on the part of Johnson as to his negligence"—or words to that effect. It was about negligence. And they all responded in a chorus "No." One fellow hollered out "He should have had a medal."

Q.—Go on. Did you leave the room in which Judge Vitale and Captain Nelson were at the time? A.—There was general discussion there about what these men were and possibly where they would come from. Later on—I then went downstairs with Captain Nelson. Inspector Mulrooney appeared on the scene and he also conducted an investigation in the chambers of Judge Vitale.

Q.—You mean at the Tepicano Democratic Club? A.—At the Tepicano Club. And he also spoke to Judge Vitale and he again gave the same information that substantiated the information that was given to Captain Nelson.

Q.—All right; now did you leave the presence of Judge Vitale? A.—I did.

Q.—And how long were you away from Judge Vitale's office in the Tepicano Democratic Club after this incident which you have just described occurred? A.—We then went downstairs—

Q.—Who is we? A.—Inspector Mulrooney, Captain Nelson and myself; and there we met Lieutenant McLaughlin and I went over the case again with Inspector Mulrooney downstairs at the door and then Inspector Mulrooney took Lieutenant McLaughlin and Captain Nelson to the restaurant and made the same sort of inspection. We then returned to the clubhouse and had conversations with his subordinates. Just what they were I don't know. I spoke to him in his car and then he left the scene.

Testifies Vitale Returned Gun.

Q.—Did you finally get your gun back that night? A.—I did.

Q.—Who gave you your gun back? A.—Magistrate Vitale.

Q.—Where was it that he gave it to you? A.—In another room off from the executive chamber from a desk.

Q.—Did he say anything to you at the time? A.—I asked him, "Where did you get this?"

Q.—Did he say anything to you at the time? Not what you asked him? A.—He called me into the room. He said, "Is this your gun?" I looked at the bottom of it and I saw my shield number and said "Yes."

Q.—Your number was embossed on the gun? A.—Yes. I asked him, "Where did you get this?" He said, "I cannot tell you." I said, "You can't? Where did it come from?" He said, "I do not know." He said: "It has been rumored around here that the gun is back and it is around here, and is this your gun?" And I said, "Yes, it is." I said; "Can't you tell me where it came from? What about the jewelry?" He said, "There is some rumor about the jewelry."

Q.—Did you know of any jewelry having been returned? A.—No, sir, I did not know of any jewelry."

Q.—Did you hear any discussion among any men there about any jewelry being returned? A.—There was no discussion about it.

Q.—How did you ask about the jewelry? A.—The only jewelry—that may be misinterpreted—the only jewelry taken at the time of the stick-up was returned at the time of the stick-up, and there was jewelry taken from the stick-up.

Q.—You said to Judge Vitale, "How about the jewelry?" What jewelry did you refer to? A.—To the jewelry that was stolen. I figured if I could get my gun back, wherever that gun was the jewelry was. That is what I figured.

At this point, as the clock registered 2 P. M., Commissioner Whalen announced an adjournment of the trial until 10 A. M. Monday. The commissioner had sat through the luncheon hour, but Johnson's direct examination had not been completed at the hour of adjournment.

Three character witnesses had testified for him. They were Georges Vermuller, a diamond importer; Gustave Lelman, a manufacturer, who lives next door to the accused man, and John H. Knight, a civil engineer and contractor, of 4,197 Park Avenue.

Mr. Whalen hurried from the trial room as soon as he had directed the adjournment. He was asked what action, if any, was contemplated against Terranova.

"I can't add anything to what has gone into the record," he said.

It was not until he had boarded the train that news of his destination leaked out. He left at 4 P. M. over the New York Central Railroad and is due in Chicago at 11 o'clock this morning. Police officers at headquarters professed to have no knowledge of the reason for the trip.

Two representatives of the subcommittee of the bar association, which is to investigate Magistrate Vitale's part in the dinner hold-up, attended the session yesterday. They were John McK. Minton Jr. and Newman Levy. A meeting of the subcommittee is scheduled for Monday night in the office of Kenneth M. Spence at 52 Wall Street, at which Mr. Levy and Mr. Minton, armed with the transcript of the trial, will make a report.

Mr. Spence is chairman of the full committee. The investigation by the bar was authorized by Victor J. Dowling, presiding justice of the Appellate Division of the Supreme Court, after the inquiry had been offered by Charles C. Burlingham, president of the bar association.

CHICAGO GUNMAN SUSPECTED.

Fred Burke Believed to Be Head of Inter-City Band of Killers.

Special to The New York Times.

CHICAGO, Dec. 26.—The visit to Chicago tomorrow of Police Commissioner Whalen of New York to investigate clues developed following the hold-up of guests at the dinner to Magistrate Albert H. Vitale in the Bronx on Dec. 7, gave added strength today to the belief that Fred Burke, alias Dane, now hunted as the leader of the machine-gun execution squad in the St. Valentine's Day massacre here, was the head of an intercity band of hired killers and blackmailers.

Deputy Commissioner John Stege will greet Commissioner Whalen tomorrow morning upon his arrival. Mr. Stege said this afternoon that he is prepared to aid Mr. Whalen in establishing the identity of the unnamed Chicago gangster who is alleged to have held a "contract" promising $20,000 for the killing of Frankie Uale, alias Yale, Brooklyn gangster and racketeer, and Frank Marlow, Manhattan's midtown gang leader.

While the reported existence of a "gangster's contract" created amusement in Chicago police circles, the authorities here were free to admit that Chicago underworld gunmen committed the murder of Yale and possibly that of Frank Marlow.

Mr. Whalen, it is understood, also will take advantage of his conference with Chicago police officials to inquire into the possible connection of Burke and other Chicago gangster chieftains with the slaying of Arnold Rothstein.

That Burke, whose slaying of Policeman Charles Sicelly at St. Joseph, Mich., nearly two weeks ago, revealed his home there as a veritable arsenal and also a cache for thousands of dollars in stolen bonds, was a visitor to New York in the Fall of 1928, around the time of the Rothstein shooting, was admitted by Burke's wife in a statement to the St. Joseph prosecutor following the raid upon her home.

Burke, who was known to fellow residents in the Michigan city as Fred Dane, was in New York "in the Fall" of 1928, having taken her there from Hammond, Ind., according to Mrs. Burke's dictated statement. The couple put up at the Hotel Alamac, at Seventy-first Street and Broadway, Mrs. Burke declared in her brief reference to their New York visit.

At the time of Rothstein's murder New York police received hints that a Chicago gunman had been imported to "bump off" the "king of New York's racketeers." Despite evidence to the contrary, this theory has never been quite completely discarded.

In discussing Mr. Whalen's visit, officials at the Chicago Detective Bureau tonight pointed out that the reputations as murderers achieved by Burke and James Ray, another former member of "Egan's Rats" of St. Louis, when they killed Yale as he rode in his automobile through Brooklyn streets in July, 1928, resulted in their employment in the massacre of seven members of George (Bugs) Moran's North Side gang. Ray and Burke have been hunted ever since the Moran killings as the men who wore police uniforms to gain access to the Moran beer rendezvous at 2,122 North Clark Street.

Burke and Ray were hired to kill Yale, who had incurred the enmity of Alphonse (Scarface) Capone, and they received $10,000 each to aid in eliminating the Moran gangsters, it was said by Chicago authorities.

That Burke may have negotiated a similar "contract" to be fulfilled either by himself or one of his band of intercity killers was conceded by Chicago detective heads tonight.

RACKETEERS' MURDERS ATTRIBUTED TO FEUDS

Chicago Gunmen Were Named in Yale's Death — Terranova Questioned in Marlow Case.

The murders of Frankie Yale on July 1, 1928, and Frankie Marlow on June 24 of this year were both attributed to racketeers' quarrels by the police, and in both cases the police were baffled.

In both crimes much criticism was leveled at the police for their ineffectual work. The late Commissioner Warren bore the brunt of this criticism in the Yale case, while the Marlow case was one of a group of several which have formed the basis of frequent attacks on the regime of Commissioner Whalen.

A feud with Chicago gang leaders was the police theory as to the cause of the Yale murder. Welshing on debts and poaching on the preserves of other racketeers were given as the reasons for the slaying of Marlow.

Yale, reputedly wealthy, was said to have reaped heavy profits from the levying of tribute on Brooklyn speakeasy proprietors. He was driving a new and expensive automobile in Brooklyn on the day of his murder, when he was pursued by another automobile containing four men. Those in the pursuing car opened fire from behind and Yale tried to speed away, but was slain at the wheel of his car.

The car ran wild, crossed the sidewalk, tore through a hedge and up a front lawn, and ran into the stone steps of the house at 923 Forty-fourth Street, narrowly missing a number of children who were at play. The murder was witnessed by scores of children and adults.

Many figures in Chicago gangdom were mentioned in the protracted investigation. "Scarface Al" Capone was one of those most persistently mentioned, the theory being that vengeance on the part of Capone and his followers, a number of whom had been murdered, played a part in the crime. The investigation never reached any definite results, however.

Marlow was described as a racketeer interested in night clubs, prize-fighting, racing and bootlegging. On the night of June 24 he was met by two men as he left Le Tavernelle, a speakeasy at 232 West Fifty-second Street, and drove off with them in an automobile. Several hours later he was found, still alive, but shot three times in the head, in a clump of bushes opposite the Flushing Cemetery in Flushing. He died before he could be taken to a hospital.

His dinner companions were all arrested and kept in jail as material witnesses for some time. Two weeks later Mr. Whalen announced that the man who hired gunmen to kill Marlow was known to him, but was evading the police. The next day Ciro Terranova was found after a ten-day search, questioned at headquarters, and permitted to go home.

Two persons alleged by the police to have been implicated in the Marlow case were indirectly brought into court. Daniel Grosso was arrested and finally turned over to the New Jersey authorities, who plan to try him for murder in connection with the Elisabeth mail robbery in 1926; and Nicholas McDermott was sentenced to three and one-half to seven years' imprisonment for violation of the Sullivan law.

INDICTMENT FACES GUESTS AT DINNER

McGeehan Says He Will Act Against Those Who Knew of Hold-Up in Advance.

District Attorney John E. McGeehan of the Bronx said last night that he intended, as soon as definite evidence was placed in his hands, to seek the indictment not only of Joseph Bravate, alleged to be one of the robbers who held up the dinner in honor of Magistrate Albert H. Vitale, but also of guests at the dinner who had advance information of the hold-up.

The District Attorney said that the reason that he had had the indictment against Bravate withheld earlier this week was that he had an inkling of the situation which Inspector Joseph Donovan related yesterday in his testimony at the trial of former Detective Arthur C. Johnson. Since he regarded persons who knew that the hold-up would be staged as conspirators, he said, he had held off in the expectation that Inspector Donovan would give out their names.

Mr. McGeehan announced further that he would begin a new inquiry into the Vitale dinner hold-up this morning. He said that he had invited District Attorney-elect Charles B. McLaughlin, who will succeed him on Jan. 1, to attend the inquiry in order to familiarize himself with all the evidences now available. At this inquiry, he said, he would hear again the twelve witnesses who already had identified Bravate as the leader of the robber band, and several other witnesses.

Mr. McGeehan stressed that thus far he has had little evidence to go on.

"At no time," he declared last night, "has the Police Department presented any tangible evidence to support the account of the hold-up described by Inspector Donovan today at the Johnson trial. But if that story is true, and evidence is obtained to support it, I believe it will put us in the way to clear up many of the important crimes of the past two years. I certainly shall give the police every aid I can in prosecuting the guilty."

Mr. McGeehan said he had hoped to attend the Johnson investigation yesterday but had been detained in the Bronx by the Joseph Barbato murder trial. He arrived after the hearing was over. However, he said he had a two-hour conference on the case with Inspectors John O'Brien and Edward P. Mulrooney.

speed the new year on the

BREMEN

JANUARY 11

TO CHERBOURG · SOUTHAMPTON · BREMEN

Lloyd Travelers' Checks Good Everywhere

NORTH GERMAN LLOYD

The bells of Lloyd Express will ring in a new year of speed and gaiety on the BREMEN, the new EUROPA and the re-newed COLUMBUS. The bells of Lloyd Cabin Quartet will ring in a new year of comfort at sea on the BERLIN, STUTTGART, MUENCHEN and DRESDEN, in the luxury of leisure.

57 Broadway, N.Y. or your local agent

A stable yield of 5.50% on a Guaranteed Security

THIS can be obtained by investment in our Guaranteed 5½% First Mortgage Certificates, Group Series. Unquestioned safety. Absolute peace of mind.

Every financial program can be strengthened by including this prime investment. The holder may call for payment after three years, to be paid from the proceeds of the maturing mortgages. Available in any amount from $100 up.

TEAR OUT AND MAIL

Kindly send me a copy of "THE IDEAL INVESTMENT."

Name.....

Address.....

T L-27

NEW YORK TITLE AND MORTGAGE COMPANY

Capital Funds over $60,000,000

135 Broadway, New York City

Telephone BARclay 4000

13 OTHER CONVENIENTLY LOCATED OFFICES

SECURE AS THE BEDROCK OF NEW YORK

TWO DE LUXE CRUISES

WEST INDIES

TRANSATLANTIC LINER REPUBLIC

January 10 and January 28

Largest American ship to tour the Caribbean . . . sail from Philadelphia for 4,317 miles of sunny, turquoise seas . . . visit Nassau, Kingston, Panama and Havana. Finest American cuisine, sunny deck swimming pool, super service, spacious staterooms, gymnasiums, golf, tennis.

16 DAYS—$175 up

including shore excursions

NO PASSPORTS

Consult Your Local Steamship Agent or

UNITED STATES LINES

45 Broadway Phone: Digby 5200

ALLERTON HOUSES

So located they offer the social value of a distinctive address with the air and service of the select clubs; lounge, library, billiards, squash courts and handball courts.

$12 to $20 Weekly

320th St., cor. Madison Ave.
238th St., cor. Lexington Ave.
226th St., cor. Madison Ave.
and
57th St., cor. Lexington Ave. for women only

Chicago Cleveland

ALLERTON HOUSES for MEN & WOMEN

$3 DAILY

for a Room with both Bath and Shower. Circulating Ice Water and Servidor.

HOTEL VICTORIA

TRAVIS AT 51ST ST. NEW YORK CIRCLE 4520

PRESIDENT TO MOVE OFFICE AGAIN TODAY

He Will Take Over General Pershing's Suite in State, War and Navy Building.

FAULTY FLUE STARTED FIRE

Rebuilding Work Speeded Despite Talk of Constructing Entirely New Executive Quarters.

Special to The New York Times.

WASHINGTON, Dec. 26.—Herbert Hoover went ahead today with his duties as President without permitting the fact that fire had wrecked the Executive offices of the White House on Christmas Eve to disturb seriously the routine of his day.

The President transferred his activities to the historic Lincoln Study, in the southeast corner of the White House. By noon tomorrow, however, he will be installed in the suite now used by General Pershing in the State, War and Navy Buildin, across West Executive Avenue from the White House grounds. Mr. Hoover thus will work for the next sixty or ninety days in a building which he has pictured as an architectural monstrosity.

Speaking of the structure to the American Institute of Architects at their meeting last April, he said:

"Probably one of the major buildings which we regret most is the State, War and Navy Building. I have been vastly interested to find that the Congress of that day had a splendid taste, for they directed it to be the duplicate of the Treasury Building, but the administration of that day delivered it externally over to an architectural orgy."

White House Visitors of the Day.

The President's visitors today included Senators Allen, Deneen and Oddie, Commissioner Campbell of the Interstate Commerce Commission, Senator Borah, who took lunch, and President-elect Ortiz Rubio of Mexico.

No great effort was made to handle mail, and a large part of the Executive staff was permitted to have a holiday until tomorrow. Newspaper correspondents were temporarily lodged in the room in the basement of the White House, where the china used by various administrations stands in glass cabinets behind doors. It is in this room that the President and his companions in the daily medicine ball game have their coffee and orange juice when the early morning out-of-door exercise is over.

Although Senator Jones, chairman of the Senate Appropriations Committee, and some other Congressional leaders, wish to replace the Executive office building with a permanent, fireproof building, Mr. Hoover does not consider that the time has come to do so. He does advocate such a building in future, after a detailed study is made, comprising utilitarian and artistic features, but does not wish to undertake it now. On the other hand, he has directed Lieut. Col. U. S. Grant 3d, in charge of public buildings and parks, to proceed with rebuilding the present structure.

The Executive offices will not be changed in the dimensions which were worked out by Stanford White to harmonize with the White House, but some drastic alterations may be made in the interior plan. It is possible that the oval room used by the President may be changed and its present faulty ventilation improved.

Bids for the rebuilding operations, which will cost between $50,000 and $75,000, are expected in the next few days. In the meantime, Colonel Grant has at hand an unused sum of $45,000 with which to work, before Congress is asked for an appropriation.

Fire Is Laid to a Faulty Flue.

It was virtually decided today that the fire of Tuesday night originated from faulty brickwork in the chimney in Secretary Newton's room. Sparks and flame had forced their way through the wall, and ignited a large wooden beam. The fire was well under way in the attic of the building when smoke was discovered seeping through the wall on the lower floor.

The room which the President will use for his office after tomorrow and on the second floor of the State, War and Navy Building is large and ornate. It was formerly occupied by the Secretaries of the Navy, including Josephus Daniels, who moved from it to the new Navy Building on B Street, across from the Pan American Union. In recent days General Pershing has used it as General of the Armies and as head of the American Battle Monuments Commission.

Bronze and marble busts of Civil War Generals, among them those of Sherman, Grant and Scott, stand on its parquet floors. Adorning the walls are photographs of General Pershing with his friends Foch and Joffre. A painting of George Washington, in 1775, looks down on the desk the President will use. In an anteroom is a bronze bust of General Pershing, and photographs of him with other World War figures.

Secretary Akerson will have a room adjoining that of the President, and Secretaries Richey and Newton will occupy near-by offices. Offices now set aside for the War Plans division of the War Department and the Battle Monuments Commission will be turned over to the White House staff. General Pershing will move to an office next to that of the Assistant Secretary of War.

President Hoover will have his regular Friday Cabinet meeting tomorrow morning in the Lincoln study, but he will meet newspaper correspondents in his new office tomorrow afternoon. Desks, chairs, filing cabinets and other furniture were moved across West Executive Avenue from the White House grounds to the new quarters today.

There is much talk in Congressional circles about construction of a new Executive office building. Two plans have been put forward. One is to remodel the State, War and Navy Building at a cost of $3,000,000 and install the State Department and Executive offices in that structure, together with adequate quarters for distinguished foreign visitors and rooms for formal governmental entertainments. Another plan is to construct a building on the block owned by the government on the west side of Lafayette Square.

MOSESSOHN NAMED TO HOOVER TRADE BODY

Head of Associated Dress Group Tells of Program to Develop the Industry.

David N. Mosessohn, executive chairman of the Associated Dress Industries of America, representing a trade membership with a capital of about $800,000,000, received official notification yesterday of his appointment to President Hoover's national business survey conference, which was announced last week by Julius Barnes of the United States Chamber of Commerce.

"My first step," Mr. Mosessohn said, "will be to form a research bureau of seven men, all leaders in the women's apparel field. My assistant, Benjamin H. Lerner, will be in charge and I will act as chairman. A thorough investigation will be made. The bureau will be operating after the first of the year."

Expressing optimism over the future of the industry, Mr. Mosessohn said that the recent changes in the style of women's dresses were an affirmative factor in the industry's welfare. Partly due to this, he said, conditions were better throughout last Fall than they were a year ago.

"There is very little unemployment at present," he said. "It is to be hoped that labor conditions in the industry will continue to remain stable, this being no time for radical changes. Stability means that the consumer, the employer and the wage earner as well will profit.

"Cooperative concentration on development of the industry is of supreme importance, and this will be gone into by the research bureau. Steady productivity among the dress industries means that the textile mills, distributers and retailers will benefit."

Mr. Mosessohn was brought to the United States from Russia by his parents when he was 5 years old. He attended public school in Portland, Ore., and in 1902 was graduated from the University of Oregon. In 1918 he moved to this city and in 1925 was admitted to the bar here. Since 1927 he has been editor of The Jewish Tribune. He is supreme arbiter of the Associated Dress Industries of America and a member or officer of many other organizations, including the Arbitration Society of America, Silk Association of America, Council on American Jewish Student Affairs, Academy of Political Science, American Jewish Historical Society and Jewish Education Association.

REWARD TO SPUR HUNT FOR TRIPLE MURDERER

Tennessee Officers Are Baffled in Effort to Solve Death of Doctor, Wife and Boy.

KNOXVILLE, Tenn., Dec. 26 (AP).—Officers conceded tonight they had no positive evidence pointing to the identity of the slayer who clubbed and stabbed to death Dr. B. J. Jones, his wife and her nephew, and then fled through the snow the night before Christmas.

A $300 reward, raised to $800 by an official bounty, was offered by relatives today for the arrest of Jim Harris, a young negro house servant employed by Dr. Jones a few days ago. But Sheriff W. C. Anderson and his investigators hesitated to name Harris as the slayer, although they made every effort to broadcast his description in the belief that whether guilty or not, he could throw some light on the murders. He has not been seen here since the murders were discovered.

Fingerprints were taken from the bloody axe, the hedge clippers and the coat with which Dr. Jones, his 28-year-old wife and her nephew, George Lane, aged 12, were killed.

City police, cooperating although the murders were done outside the city limits, held one suspect.

Public Notices

Daily $1.00 an agate line. Sunday $1.50.

The names of all missing persons listed in Public Notices are received by The New York Times. Address inquiries to Public Notice Department, The New York Times.

OWNER SHARE USE SADDLE HORSE; economical arrangements. Ashland 9642.

IT IS IMPORTANT THAT JONATHAN Starr get in touch with Kamen & Ostertag, attorneys, 342 Madison Avenue. Out of town papers please copy.

IT IS IMPORTANT THAT MRS. McNAIR Bakewell get in touch with Kamen & Ostertag, attorneys, 341 Madison Avenue. Out of town papers please copy.

I, A. LEVINE, 38 ALLEN ST., FORMERLY a partner of L. & A. Manufacturing Co., 40 Allen St., am no longer responsible for debts contracted by said firm since Sept. 5, 1929.

MY WIFE, ESTHER WALLACE, 2,434 West 36th St., Brooklyn, has left home and board; not responsible for her debts.
AARON A. WALLACE,
31 East 10th St.

A REWARD OF $100 WILL BE PAID TO any one furnishing details which will lead to the apprehension and conviction of the person or persons that recently injured a man at the corner of 114th St. and Broadway just before 6 o'clock on the morning of Dec. 13, 1929. 7 300 Times.

The New York Times offers a reward of $100 for information leading to the arrest and conviction of any one who has inserted a fraudulent advertisement in its columns.

Chicken and Mince Pie Dinner at Byrd's Camp Marked Warm Antarctic Christmas Day

By RUSSELL OWEN.

Copyright, 1929, by The New York Times Company and The St. Louis Post-Dispatch. All rights for publication reserved throughout the world.
Wireless to THE NEW YORK TIMES.

LITTLE AMERICA, Antarctica, Dec. 26.—Christmas Day was a happy one for Rear Admiral Byrd and every one in camp. It was not only Christmas, but it marked the end of a year on the ice, a month to the time the ships are due here from New Zealand and the successful completion of the work for which the expedition came here.

So there was much chatter about last Christmas and the next one at home, and the usual hour for turning in was forgotten.

Finding some way to celebrate the day was difficult, for there are no shops and we have used up most of the things which might have served as presents.

Even the cigarettes have run low, and the men who scorned a pipe are now glad to use one. A lucky person who finds a package of cigarettes stowed away in his bunk and forgotten is the centre of a concerted attack.

But George Tennant, the cook, had promised to do his best with the last chickens which he had saved. He did; and we did justice to his efforts, even unto the mince pie and ice cream, which wouldn't freeze completely, so warm are these days.

At dinner we had a Christmas tree made of wire, trunk and limbs wrapped with cotton and topped with Admiral Byrd's new starred flag of his rank. It was decorated with cigarette papers, tobacco tins, tooth brushes, cough drops and chewing gum; bizarre, but it served.

There was a pound box of candy for each man, candy which had been buried under the snow all Winter.

Although it was impossible to provide real presents, more amusement was probably obtained by the presentation of some ridiculous articles picked up about the camp, accompanied by various jests at the expense of those who received them.

Taffy (Frank W.) Davies was Santa Claus, disguised behind a large cotton beard. His most effective efforts were a few verses such as this one directed at Tennant when he gave him a present of rawhide:

"Use one ounce of chicken to each pair of pups,
If they pop out of dishes, just serve 'em in cups.
And if we're out of mutton this
I'll season and serve 'em some tender rawhide."

Or this plaintive parody on the excuse given by your correspondent, who is usually late to breakfast and who received a hot water bottle:

"I was looking after the fire, sir,
From eight till half past seven.
No one came to relieve me, sir,
Nothing to do but sit there sir.
This be the truth, s'help me, sir.
As I hopes to go to heaven."

MATHEMATICIANS MEET AT LEHIGH UNIVERSITY

Sixty-eight Will Read Papers—Dr. Hedrick of Los Angeles, President, Is Renamed.

Special to The New York Times.

BETHLEHEM, Pa., Dec. 26.—Several hundred members of the American Mathematical Society attended the annual meeting of the society which began at Lehigh University today and will terminate Saturday.

Sixty-eight papers will be presented by delegates from universities in this country and Canada.

Among the first members to arrive today were Professor E. R. Hedrick, president, of the Los Angeles branch of the University of California; Professor E. P. Lane of the University of Chicago and Professor M. H. Ingraham of the University of Wisconsin.

The society inspected the Bethlehem Steel Company's plant this afternoon.

At a business meeting of the council, Lehigh University, George Washington College, and Hunter College, New York, were elected to membership, as were seventy new members. There are now more than 100 societies from colleges and universities in the organization.

The meeting next Summer will be held at Providence, R. I., with Brown University. Professor Solomon Lefshetz of Princeton will deliver a series of five lectures. The Winter meeting will be held at Cleveland as the guests of Western Reserve University and the Case School of Applied Science. In the Summer of 1931 the society will meet at Minneapolis with the University of Minnesota.

The council decided to reorganize the classes in which awards will be made for the best papers on mathematical subjects during five years.

Professor E. R. Hedrick was renominated for president, and the following for vice presidents, Professor W. C. Graustein of Harvard and Professor E. P. Lane of Chicago.

ASKS $1,200,000 DAMAGES.

Rowntree, Cotton Broker, Sues 16 for Breach of Contract.

A suit asking $1,200,000 damages for alleged breach of contract was filed in the Supreme Court yesterday by Carlisle Rowntree, cotton broker, against fourteen individuals and two corporations. The plaintiff asserted that under a contract with Stilwell, Jaynes & Co., made in August, 1927, he was to receive 39.825 per cent of the firm's profits in return for the use of his equipment, mailing lists and business methods, and that on Oct. 1, 1927, the defendants conspired jointly to deprive him of his rights under the agreement.

As part of the conspiracy, the complaint stated, George A. Carden and others of the defendants caused the company to be dissolved and transferred the mailing lists and methods to the Old Investors and Traders Corporation of Newark, N. J.

Besides Carden and the latter corporation, the defendants are M. J. Freeman & Co., D. Frank Carden, William H. Jaynes, F. B. Healey, V. O. Reeser, Leona P. Thompson, Leona P. Thompson, Lewis Carpenter, Frances Neider, Jack Goldman, Thomas B. Crews, John P. Collins, George Green, Maurice J. Freidman and Jack V. Hansen.

HELD AGAIN AS SHOPLIFTER.

Woman Discharged by Magistrate Rudich Is in Custody Without Bail.

Ruth St. Claire, 29 years old, of 348 West Fifty-fourth Street, who was ordered rearrested by Chief Magistrate William McAdoo after she had been discharged in a Brooklyn shoplifting case by Magistrate Mark Rudich, was held without bail yesterday by Magistrate John V. Flood in Essex Market court.

Magistrate Rudich had been criticized by his chief for dismissing the complaint against Miss St. Claire, also known as Helen Rosen, whose police record shows ten convictions. Magistrate McAdoo took cognizance of the case after Howard Moyer, a dress shop proprietor, the plaintiff in the case, had complained to him.

Mary Fox of 111 West Forty-seventh Street, involved in that case with Miss St. Claire, also was discharged by Magistrate Rudich and her rearrest also was ordered.

A third woman was arrested with Miss St. Claire on Saturday night and held in $10,000 bail yesterday morning. She is Frances Saunders, 29, of 348 West Seventy-first Street. She was charged jointly with Miss St. Claire with the theft of $163 worth of merchandise from Wanamaker's.

College Art Group Meets Today.

The museum of modern art will be discussed in a paper by Alfred H. Barr Jr., director of the New Museum of Modern Art, in the Heckscher Building, to be read at the annual meeting of the College Art Association of America, today. Professor C. R. Morey, chairman of the Department of Art and Archaeology of Princeton University, will preside in the morning, and Dr. Walter W. S. Cook, chairman of the Graduate Division, College of Fine Arts, New York University, in the afternoon, at the Academy of Arts and Sciences.

BYRD RADIOS THANKS TO NAVY FOR ITS AID

Message to the Secretary Expresses Explorer's Appreciation of His Promotion.

NAVAL MEN ARE COMMENDED

Senator Swanson Also Receives Admiral's Thanks for the Efforts Made in Congress.

Special to The New York Times.

WASHINGTON, Dec. 26.—Rear Admiral Richard E. Byrd in a message to Secretary Adams today thanked him for the congratulations which he had sent upon the explorer's promotion from the rank of Commander. The message was received by the Navy Department through the naval radio station at Tutuila, Samoa.

Admiral Byrd stated that he would forward to the department upon his return to the United States commendations of fifteen navy men who have contributed to the success of his expedition.

The message follows:

FROM LITTLE AMERICA.

To the Secretary of the Navy:

The department's message informing me of my promotion to Rear Admiral is respectfully acknowledged and I send sincere appreciation for the department's congratulations.

Immediately upon return to the States, there will be forwarded to the Navy Department commendations of fifteen navy men who have contributed greatly to the success of our enterprise, and who, therefore, deserve great credit for the work of the expedition for which the leader has been promoted.

BYRD.

Praises Aid Given By the Navy.

On Dec. 15, Admiral Byrd sent this message to the Secretary of the Navy:

Dear Mr. Secretary:

My shipmates and I feel very keenly the honor done our expedition by your part in Saturday's broadcast (through WRC) Dec. 14, from Washington. And I send you the sincere appreciation of my companions and myself for your kind expressions, which are a great encouragement to every man in camp. Whatever we have been able to accomplish has been made possible only by the united effort of all hands working as a unit, with the same sort of spirit that prevails on the ships of the navy during target practice.

Many of the men with me are navy trained. The expedition owes to the navy a big debt of gratitude for the cooperation and assistance the department so generously gave us in our preparations, particularly Naval Operations, Communications, Aeronautics, Navigation, Engineering and the Hydrographic Office, the Operating base at Hampton Roads and the Commandant, navy yard, New York.

Fourteen men of the expedition are connected with the navy and have contributed greatly to the success of this expedition, and in so doing have lived up to the highest traditions of the naval service. They are:

Harold I. June, chief, chief aviation pilot.
Charles E. Lofgren, chief yeoman, fleet naval reserve.
John J. Bayer, chief machinist's mate, fleet naval reserve.
Lieutenant Harry Adams, retired U. S. N.
Richard W. Konter, chief radio man.
Master Sergeant Victor Czegka, U. S. M. C.
Gunnery Sergeant Kennard F. Bubier, U. S. M. C.
Captain Alton U. Parker, Marine Corps reserve.
Lieutenant Commander Frederick C. Melville, U. S. N. R.
Lieutenant Malcolm P. Hanson, U. S. N. R.
Ensign Gustav L. Brown, U. S. N. R.
Ensign Joe de Ganahl, U. S. N. R.
Ensign Thomas Muiroy, U. S. N. R.
Ensign Lloyd V. Berkner, U. S. N. R.

I respectfully recommend that this commendation be made a part of their efficiency records.

All at Little America join me in good wishes.

Very respectfully,
RICHARD E. BYRD.

The home addresses of the men mentioned in the dispatch are:
Harold I. June, R. F. D. 28½, Cos Cob, Conn.
Charles E. Lofgren, 904 Kearney Street, Northeast, Washington, D. C.
John J. Bayer, 204 Clermont Avenue, Brooklyn, N. Y.
Lieutenant Harry Adams, 1,415 Lenox Avenue, Bethlehem, Pa.
Richard W. Konter, care Midwood Trust Company, 44 Flatbush Avenue, Brooklyn, N. Y.
Master Sergeant Victor Czegka, Marine Barracks, Quantico, Va.
Gunnery Sergeant Kennard F. Bubier, Providence, R. I.
Captain Alton U. Parker, 2,219 Kensington Avenue, Youngstown, Ohio.
Lieut. Commander Frederick C. Melville, 546 Western Avenue, Lynn, Mass.
Lieutenant Malcolm P. Hanson, University of Wisconsin, Madison, Wis.
Ensign Gustav L. Brown, 1,721 Porter Street, Philadelphia, Pa.
Ensign Joe de Ganahl, 6 Beverley Garden, Bronxville, N. Y.
Ensign Thomas B. Muiroy, 326 West Fourth Street, New York.
Ensign Lloyd V. Berkner, Sleepy Eye, Minn.

Sends Message to Swanson.

In a radiogram received today by Senator Swanson of Virginia, Rear Admiral Byrd expressed appreciation to all those who aided in the recent passage of the act advancing him to his new rank. The former commander said that he was particularly touched by the tender of the new honor at Christmas time.

"I want you to know how greatly we appreciate your getting the bill through before Christmas," the message said. "It was a nice thought on your part, and will you please give my hearty thanks to all Senators and others who helped with it.

"For many years you have been helping me and you have my deepest possible gratitude, and when I return to the States, I am coming to Washington to tell you how I feel and bring to you a little American flag that I have carried for you on all my flights for the past three years. My devoted regards to you and Mrs. Swanson, and all inhabitants of Little America join me in the best of good wishes."

Senator Swanson introduced the bill that advanced Byrd from the grade of commander to that of a rear admiral on the retired list of the navy.

YULE PROGRAM FOR BYRD.

Roxy and His Gang Arrange Program for Tomorrow Night.

A Christmas program by Roxy's Gang especially for Rear Admiral Richard E. Byrd and his men at Little America is to be broadcast at 11 o'clock, Eastern Standard Time, tomorrow night over WGY and short-wave transmitters. The presentation will be given in the broadcasting studio at the Roxy Theatre, New York.

Roxy will officiate at the microphone. Broadcast listeners will hear the program on WGY's 380-meter wave length. Land wires will convey the presentation from New York to Schenectady.

Astrid Fjelde, soprano, will sing in Norwegian to Bernt Balchen, the Norwegian air pilot with Byrd; Daniel Haynes, negro singer, will give a number of spirituals and the choral and orchestral organizations will render various selections.

Suicide Wills Last $8 to His Son.

Charles Marston, 42 years old, a chauffeur out of work and despondent, killed himself last night in his room at 304 West Forty-sixth Street by inhaling gas. He left a note to his son, Chester, willing to the latter all the money that remained between him and starvation, $8. Chester Marston, who lives at 100 Chester Avenue, Brooklyn, was notified.

5 MORE POLICE FACE ROTHSTEIN CHARGES

Continued from Page 1, Column 7.

charge of the desk at the West Forty-seventh Street at the time of the murder. Lieutenants Collins and Moran had not hitherto figured to any great extent in such developments of the Rothstein case as have been made public. Collins is a past president of the Police Lieutenants' Association, and is known along Broadway as "Broadway Johnnie." Moran has an enviable record as a police officer. He received an honorable mention for the capture of five men who were holding up a restaurant at 39 Cherry Street in 1925, at which time he was a sergeant.

Their alleged culpability was not believed to rest upon the manner in which arrests were made, as in the case of Detective Cordes, but upon the manner in which they handled information given them in the course of duty by the two patrolmen, Davis and Rush, who are likewise called upon to explain their conduct.

Davis Found Murder Weapon.

It was through Davis that the Colt "Detective Special," the weapon used in killing Rothstein, first came into the hands of the police. Rothstein had been found by Lawrence Fallon, private detective of the Hotel Park Central, on the verge of collapse at the service entrance of the hotel. Davis was sent out from the station house to investigate Fallon's call for an ambulance. Just as the ambulance, which had already arrived, was about to start for Polyclinic Hospital, Davis came up, riding on the running-board of a taxicab driven by Al Bender of 133 East 117th Street.

Bender had hailed him and told him of finding the pistol in front of the hotel on Seventh Avenue, and Davis held it in his hand as he rode up.

Davis went on to the hospital with Rothstein, but Rush, who had joined the group collected about the service entrance, returned with Bender to the spot where he said he had found the weapon, which the taxicab driver believed had been tossed from a passing sedan, but which was later charged had been cast from a window of a hotel room where the shooting was said to have occurred. So far as has been made known, neither Rush or Bender followed the usual practice in such cases of taking the weapon to the station house to be kept as evidence for the District Attorney.

Captain Edmund Meade, and Detectives Green and Flood questioned Rothstein later at the hospital. Of all those who figured in such reports of the investigation that immediately followed the shooting as were made public, Captain Meade seems to be the only one who has not been called upon so far by Mr. Whalen to defend his conduct.

The charges now pending against Lieutenant Stubkamp are understood to involve his alleged failure to see that the patrolmen turned in full reports or took such action as was prescribed to policemen in such contingencies.

The charges against Collins and Moran were said to rest upon a similar basis.

Two Testified at McManus Trial.

Speculation yesterday revolved about whether the newly accused members of the department would be linked with the apprehension and release of Hyman Bifler, or the questioning and subsequent release of Nathan (Nigger Nate) Raymond. Alleged discrepancies between the statements of the two patrolmen to the grand jury and their testimony in the trial which resulted in the acquittal of George McManus were said by some to have influenced the commissioner's action.

A public hearing is scheduled to take place next Monday at which Commissioner Whalen will seek to fix the blame for the failure of the police to solve the Rothstein murder. The hearing is an outgrowth of the trial of Cordes and Flood. In announcing the charges against the five others yesterday the commissioner said that the hearing would be postponed from Monday morning to Monday afternoon.

Wags Give Many Explanations Of the Fire at the White House

Special to The New York Times.

WASHINGTON, Dec. 26.—Many joking remarks as to the cause of the fire in the Executive offices of the White House were in circulation today. Some of them ascribed the fire to "friction" between George Akerson, Lawrence Richey, and Walter H. Newton, of the President's secretariat.

Others accused the White House of trying to "steal the Christmas morning headlines from Santa Claus."

The White House received several amusing telegrams, one from an Iowan, suggesting that Representative John N. Garner, Democratic floor leader of the House, was "trying to smoke out Mr. Hoover."

Inactive storage that protects your car through the winter

If you're not using your car this winter, protect it from the deterioration that comes with idleness. Store it in the heated, fire-proof Ford Motor Company building, across the 59th Street bridge, in Long Island City. $15 a month for all makes of cars. Our service includes jacking up car, deflating tires, protecting nickel with coating of oil, draining gas and water, removing battery, placing it in live storage. If your car needs painting, we are equipped to give you an expert custom job at a reasonable price. All makes of cars accepted. Phone Stillwell 6400, or Circle 7520.

Available also for day storage, 75 cents.

FORD MOTOR COMPANY
Jackson Avenue and Honeywell Street
LONG ISLAND CITY

WHERE CAN YOU BUY SO MUCH FOR SO LITTLE? NINE DAYS OF RELAXATION FREE FROM NORTHERN CHILL, REVELLING IN THE WARMTH OF HAVANA'S SUMMER SUN . . . ALL-EXPENSE 9-DAY TOURS INCLUDING HOTELS AND SIGHTSEEING FROM $193 UP. SAILINGS FROM NEW YORK BY THE 31,155 TON CARONIA AND CARMANIA.

NEXT SAILINGS
JAN. 4 CARONIA
JAN. 8 CARMANIA
JAN. 15 CARONIA
JAN. 18 CARMANIA

SEND FOR DESCRIPTIVE LITERATURE TO YOUR LOCAL AGENT OR

CUNARD
21 BROADWAY, N. Y. C.

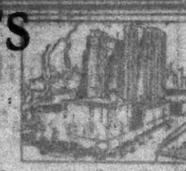
SUNDAY EVENING, JAN. 5th
CARNEGIE HALL
WILLIAM B.
SHEARER
WILL TELL
The Inside Story of International Intrigue Against U. S. Sea Power
With Comments on Approaching
LONDON CONFERENCE
ALL SEATS RESERVED—TICKETS ON SALE TODAY AT BOX OFFICE AND PRINCIPAL AGENCIES
Orch. $2.50-$1.00. Dress Cir. $1.50. Bal. $1

Jay-Thorpe
57TH AND 56TH STREETS, WEST

PRE-INVENTORY SALE

CORSETS

9.75
formerly to 16.50



Final clearance of Jay-Thorpe corsets before Inventory. . Step-in and all-in-one models, all with the higher waistline. Just a few of each type, but there are styles and sizes for all figures in this close of the year disposal!

ALL SALES FINAL

HERE'S *that you may be as prosperous in 1930 . . . as you have made us in 1929!*

ON closing our books for 1929 we find that *you* have *increased* our business to such an extent . . . that we have cause for *real* New Year's rejoicing. Permit us to extend our thanks for your very *valuable patronage* and wish you . . . for 1930, the prosperity you have given us!

For your between-Christmas-and-New Year's motoring needs, we hope you will remember that there are 65 *new* and ultra smart Cars waiting to serve you.

New 1929 Custom Eight Packards.
Bonded Chauffeurs in Uniform.

RATES $4 an hour for 5 hours or more—$5 an hour for 4 hours or less. Sundays and Holidays: $5 an hour for 6 hours or less, $4 an hour thereafter.

GRAND CENTRAL PACKARD RENTING CORPORATION
J. P. CAREY

MURRAY HILL 3940
43 Vanderbilt Ave.
Garage—340 E. 48th St.

...y DAY ... ...y HOUR ... ...y WHERE ... ...y WEATHER

A Few Choice Cabins Still Available
CLARK'S FAMOUS CRUISES
TO THE **MEDITERRANEAN**
CLARK'S 26th CRUISE, Jan. 29—66 Days, $600 to $1750
By specially chartered superb new Cunard-Anchor Liner "TRANSYLVANIA," anoil-burner, 17,000 tons register; Madeira, Canary Islands, Casablanca, Rabat, Morocco; 14 days in Egypt and Palestine; Spain (Granada), Algiers, Malta, Greece, Constantinople, Italy, Riviera, Cherbourg, Glasgow. Stop-over in Europe. Hotels, Drives, etc., included. All dine one sitting; expect about 450 passengers.

NORWAY CLARK'S EUROPE-MEDITERRANEAN
6th CRUISE, June 28th, 1930—52 Days, $600 to $1750
By specially chartered Cunarder "LANCASTRIA," 17,000 tons, Madeira, Casablanca, Rabat, Seville (Granada), Algiers, Italy, Riviera, Sweden, Norway, Scotland (London) Holland, (The Rhine, Oberammergau Passion Play) Belgium, Paris. Stop-over in Europe. Hotels, Drives, Guides, Fees etc., included.

Frank C. Clark, Times Bldg., New York
Telephone Bryant 3582. Originator of Round the World Cruises. Established 35 Years.

NEW YEAR'S EVE CARNIVAL
Celebrate at
BRIARCLIFF LODGE
Briarcliff Manor, N. Y. (Westchester County)
and enjoy dancing from 9 to 5
Midnight Course Dinner. Breakfast at 5 o'Clock
Entertainment
Souvenirs for the Ladies
Noise Makers, Etc., and White Rock, Ginger Ale and Apollinaris served throughout the night without extra charge.
The price per ticket is $12.50. There are no extras
A New Year's Party in the Country is a Real Treat
Telephone Briarcliff 1640

the dawn of a new day for those who live in certain boarding-houses

1

The *New* St. George Tower rises nearly 500 feet above the East River on aristocratic old Brooklyn Heights, directly across from Wall Street!

2

The Tower comprises marvelous single rooms, each exquisitely furnished and decorated. Heat twenty-four hours a day—as you want it.

3

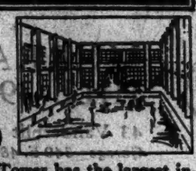
At night each room converts in an instant from a luxurious living room to a delightful bedchamber—deep box-spring and curled hair mattress.

4

The Tower rooms have matchless views of the Upper Bay, Governor's Island, Statue of Liberty, Lower Manhattan and all the East River bridges.

5

The St. George now offers several luxurious dining rooms, all at moderate prices. Breakfast as low as 40 cents, lunch 60 cents and dinner $1.

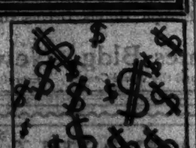


6

The Tower has the largest indoor pool in the city and the most elaborate and sanitary ever conceived. *Natural, pure salt water* (open shortly).

7

St. George transportation is *perfection* itself. Clark Street express station, 7th Avenue Interboro subway, is *right in the building*. Note diagram.



8

Tower rooms rent on lease at $11 to $17 per week, furnished. Full hotel service. Non-lease rates very slightly higher. Single rooms only.

This is a Bing & Bing Building

HOTEL
St. George
CLARK ST. BROOKLYN

PHONE MAIN 10000

NAVAL CONFERENCE WILL OPEN QUIETLY

No Sensational Declaration of Policy Is Likely When London Parley Begins.

SOME SESSIONS PUBLIC

First Will Appoint the Various Committees—King to Receive Chief Delegates Jan. 20.

Special Cable to THE NEW YORK TIMES.

LONDON, Dec. 26.—The five-power naval parley here, beginning on Jan. 21, will not be opened with any sensational declaration of policy by any of the delegates, as was the case in Washington in 1921, when Charles Evans Hughes, the Secretary of State, revealed the entire plans of the United States.

It is understood that the first and later plenary meetings will be open to the public, but no "declarations of principle" are considered desirable at the opening session. Nor will discussions by the technical subcommittees be made public.

The principal committee to be established will be known as the "First Committee," to be composed of the chief delegates of the nations represented, and to this committee will be addressed all reports of the subcommittees. The First Committee will convene at the plenary meetings when the delegates deem the presence of the committee necessary.

King George, it was announced tonight, has arranged to give the principal delegates a private welcome on Monday afternoon, Jan. 20, the day before he addresses the conference in the historic royal gallery of the House of Lords, when his speech will be carried over the world by radio. In the evening of Jan. 20 the delegates will be entertained at a dinner to be given by the government.

Prime Minister MacDonald, according to present arrangements, will meet the delegates on the morning of the 20th to fix the details of the proceedings of the first meeting, when a chairman and vice chairman will be elected and the various committees nominated. It is proposed that both the chairman and vice chairman shall be British, while Sir Maurice Hankey, well-known figure on British delegations to international conferences, will be appointed secretary general. Sir Maurice is secretary to the British Cabinet. He was British secretary to the Versailles Peace Conference in 1919 and to the Washington conference in 1921.

There will also be a committee of procedure to function throughout the conference. The program of entertainments includes a civic dinner at the Guild Hall on Jan. 23 and the Pilgrims' dinner on Jan. 28.

Sorel (Que.) City Hall Burns.

SOREL, Que., Dec. 26 (AP).—The City Hall and market place here were destroyed by fire today with a loss estimated at $150,000.

12 Die When Greek Train Hits Bus With 18 Passengers

Wireless to THE NEW YORK TIMES.

ATHENS, Dec. 26.—As a motor bus drove onto the railway track today at Okehiar, between Xanphi and Drama, it was hit by a freight train.

The bus was wrecked and twelve of its eighteen passengers were killed on the spot. The other six were badly injured and are believed to be dying.

The train was derailed.

$12,067,934 PAYMENT IS MADE BY FRANCE

That Is Balance Due on Annuities and Puts Obligations Upon a Current Basis.

Special to The New York Times.

WASHINGTON, Dec. 26.—The government of France today paid to the treasury $12,067,934, the balance due on account of annuities under the Mellon-Berenger funding agreement reached April 29, 1926, for payment of the French debt to the United States. The payment today puts the French obligations upon a current basis, the next annuity of $35,000,000 being due June 15, 1930.

The payment today was of $10,572,500 in 3½ per cent treasury notes, $1,398,600 F. First Liberty Loan bonds, interest accrued of $96,820 and a cash adjustment of $14.

The government of France since June 15, 1925, the date as of which the debt is funded under the funding agreement, has paid $112,932,065.37 on account of the principal of the obligations given for cash advances and on account of interest due on the obligations given for surplus war material purchased on credit.

It has been understood that upon ratification of the debt-funding agreement by both governments, any sums paid by France since June 15, 1925, would be applied on account of the annuities first due under the funding agreement. The annuities due up to June 15, 1929, aggregated $125,000,000, thus leaving a balance due of $12,067,934, which was paid today.

GETS AERONAUTICS POST.

Dr. Zahm Named to Guggenheim Chair at Library of Congress.

Special to The New York Times.

WASHINGTON, Dec. 26.—Under the sponsorship of the Guggenheim Fund for Aeronautical Research, Dr. Albert H. Zahm, who since 1916 has been director of the Navy Aerodynamic Laboratory, today was appointed to the Daniel Guggenheim chair of aeronautics at the Library of Congress. The announcement was made by Librarian Herbert Putnam.

Dr. Zahm will advise in the development of a collection of aeronautical works, also donated by the Guggenheim fund, and in its use by the public and the various agencies engaged in advancing and developing the science of aeronautics.

Dr. Zahm is a graduate of Notre Dame University, with advanced degrees from Cornell and Johns Hopkins University.

NEW ENVOY TO TOKIO SETS OUT FOR POST

Castle Leaves Washington, to Sail on Tuesday—MacMurray Arrives From China.

JAPAN STRESSES AMITY

Shidehara Thanks America for Reception of Naval Delegates—Sees Augury for Success.

Special to The New York Times.

WASHINGTON, Dec. 26.—William R. Castle Jr., former Assistant Secretary of State, left today to assume his new duties as Ambassador to Japan. He will sail from San Francisco on Tuesday by way of Hawaii and is due to reach Tokio on Jan. 20, one day before the naval conference opens in London. Although appointed without reservation as Ambassador, Mr. Castle plans to hold the office primarily for the period of the naval conference and will return late in the Spring or in the Summer to resume his duties as Assistant Secretary of State.

John Van A. MacMurray, the retiring Minister to China, has arrived and has given to Secretary of State Stimson a report of conditions in China. He is to be succeeded by Nelson T. Johnson, the Assistant Secretary of State in Charge of Far Eastern Affairs, who will leave here Jan. 6 and will sail for China from Seattle on the steamer President Grant on Jan. 11.

An exchange of messages between Baron Shidehara, the Japanese Foreign Minister, and Secretary of State Stimson on the friendly spirit of the recent conversations between the Japanese and American delegations to the London naval conference was made public at the State Department today.

The message from Baron Shidehara was as follows:

December 24, 1929.

Hon. Henry L. Stimson,
State Department, Washington.

Allow me, on behalf of this government, to express the deepest appreciation of the magnificent reception which you and your government, as well as the whole American people, have so generously extended to the Japanese envoys to the forthcoming naval conference. Such spontaneous displays of friendship and courtesy constitute the best of auguries for the future of the relations between America and Japan and for the eventual success of the conference.

SHIDEHARA.

Secretary Stimson replied as follows:

December 26, 1929.

His Excellency
Baron Shidehara,
Minister for Foreign Affairs,
Tokio, Japan.

I am much gratified by your fine telegram of appreciation for the reception extended to the Japanese delegates to the forthcoming naval conference. The frank and friendly spirit of our exchanges has greatly encouraged me with regard to the work to be done at the conference and I am most happy to have had this opportunity for these conversations with the distinguished leaders of Japan's delegation.

HENRY L. STIMSON.

The French note to the naval powers, outlining the position of the Tardieu Government toward the London conference, had not been received at the State Department today, and press reports of its terms evoked no comment here.

SAYS FORD PROMISED TO BUY LINCOLN STOCK

Ex-Secretary to Leland Declares Stockholders Were to Get Full Payment.

PONTIAC, Mich., Dec. 26 (AP).—A statement that Henry Ford made an oral promise to pay in full stockholders of the old Lincoln Motor Company, which he bought at a receivers' sale eight years ago, was made in a deposition filed here today in the $6,000,000 suit of the old stockholders against Ford.

The deposition was given by John H. Bourne, former secretary to Henry M. Leland, who was head of the old Lincoln Company. Bourne, who gave his testimony at his home in Detroit on account of illness, said that Ford made the promise to Leland in the Spring of 1922, shortly after the purchase.

Bourne said that letters to stockholders, who made inquiries as to their status after the receiver's sale, told them that their stock had no value. Bourne himself wrote these letters, he said, but signed the names of Henry and W. C. Leland to them, without the Lelands' consent or knowledge.

The letters, he said, were written under instructions from Harold M. Emmons, attorney for the Lincoln Motor Company.

Emmons' idea, he said, "seemed to be that nothing should be said" about any plan to pay the stockholders "until Mr. Ford got ready to make the announcement himself. That it was going to be an occasion for Mr. Ford to display a lot of so-called generosity, which would be all bunk because he was getting a hundred cents worth on the dollar for what he paid. * * * Harold rather ridiculed it and called it * * * 'A la Ford', referring to Ford's methods of getting such publicity for his alleged generosity."

Mr. Ford, Bourne said, twice promised Leland that the stockholders of the defunct company would be paid in full, one occasion being at a party at the plant on the occasion of Leland's birthday, when, he said, Ford handed Leland a check, saying: "Show it to them, Mr. Leland, they are all going to get them, just the same."

The present suit, in which the deposition was filed, is an amended bill of complaint filed last April, in which are listed the names of about 2,400 former Lincoln stockholders.

The amended bill was filed after the Michigan Supreme Court held that Judge Frank L. Covert had erred in denying a motion of Ford's attorneys to dismiss the original suit. The high court suggested the form of the new bill.

Delaware Man Gets Papal Cross.

WILMINGTON, Del., Dec. 25 (AP).—Ernest Disabatino of Wilmington received the papal cross of honor as a Christmas present from Pope Pius XI. Mr. Disabantins won the distinction through his efforts in behalf of the Italian parish of Wilmington.

TO SHIFT FINANCING OF NEW CRUISERS

Continued from Page 1, Column 2.

ion all the remaining thirteen cruisers would be laid down, three of the first group and the five of the last group later in the present fiscal year and the other five next year, but that the House Committee would probably so arrange the schedule for starting construction that the government would not be confronted with a financial "hump."

"It is my opinion that the naval construction program will not be changed because of the forthcoming conference," said Mr. French. "I see no reason why the cruiser ---ram should be altered in the least, as there seems to be no present probability that an agreement will be reached which will cause any change in our proposed cruiser construction.

"However, Congress ought to be prepared for an emergency and there should be a provision in the law authorizing the President to stop construction if it should interfere with a naval treaty negotiated in London."

Mr. French said that discussion among experts favored such a course, and the administration had made no objection to the cruiser program being carried out.

Appropriations to Be "Spread."

He believed that only some modification in the financing of the construction would be necessary.

"The delay in work this year makes it necessary that construction of eight of the cruisers, which include the five for which appropriations are to be made this year, be spread over longer than three years," Mr. French said. "I mean that it will be necessary to spread the appropriations over a longer period, so that there shall be no 'financial hump' in any one year."

Hearings on the Naval bill will be begun the middle of next month, Mr. French said, with the expectation that the bill will be prepared without regard to the London conference, except as to the provision for stopping construction not consistent with an international agreement.

DIPLOMATS IN BERLIN NAME NUNCIO AS DEAN

End Possibility of Delicate Situation Caused by Nomination of Russian Envoy.

BERLIN, Dec. 26 (AP).—After two days of heated discussion at the French Embassy the Berlin diplomatic corps today finally appointed the new Papal Nuncio, who has not yet been named, to be dean of the corps, succeeding Cardinal Pacelli.

Ambassador de Margerie of France read a memorandum from Count Tattenbach, chief of protocol at the German Foreign Office, expressing the government's desire to have the new Nuncio chosen for this post of honor.

Ambassador Schurman then declared to the thirty-six heads of foreign missions gathered as a group that he had been instructed by Washington to support the choice of the Nuncio. His example was followed by Japanese Ambassador Nagaoka and by the entire diplomatic corps of Latin America with the exception of Uruguay.

The Russian Chargé d'Affaires opposed the selection of the Nuncio in favor of the candidacy of the Russian Ambassador M. Krestinski, on the ground that M. Krestinski was the senior diplomatic representative in Berlin. The Russian Chargé was seconded by General Kemaleddin Sami Pasha, Turkish Ambassador.

KURZMAN
JANUARY
Fur Sale

presenting the finer furs only . . the prices are too important to ignore but it is *Kurzman quality* that makes them so.

KURZMAN MINK the most important collection in New York

		NOW
formerly . .	$1975,	$1150
formerly . .	2150,	1350
formerly . .	2250,	1450
formerly . .	2300,	1650
formerly . .	3500,	1950
formerly . .	3250,	2250
formerly . .	3700,	2500
formerly . .	3850,	2650
formerly . .	4250,	2850
formerly . .	4850,	3250
formerly . .	5000,	3500
formerly . .	5500,	3900
formerly . .	6000,	4200
formerly . .	6250,	3900
formerly . .	3650,	2500
formerly . .	4500,	2950
formerly . .	4250,	2850
formerly . .	4900,	2950
formerly . .	3600,	2400
formerly . .	7000,	4250
formerly . .	12500,	8000
formerly . .	15000,	9000

and all other furs reduced

Kurzman
661 Fifth Avenue *52nd-53rd Streets*
PRACTISING FURRIERS

Jan. 2nd it opens

Start the new year at the newest and tallest hotel in New York...43 stories of super-service and hotel luxury!

ROOMS
$3.50 (up)

THE
NEW YORKER
RALPH HITZ, Managing Director HOTEL
34th St. at 8th Ave.
New York City

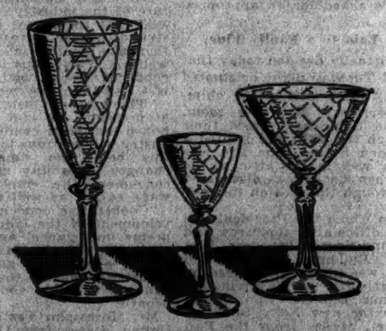
STROMBERG-CARLSON
RADIO IN EVERY ROOM

To Lease
ATTRACTIVE
Suite of Private
OFFICES

For gentleman desiring private or financial offices, this suite is ideal. Four spacious rooms and bath. Very high ceilings, hardwood floors, open fireplaces, ample closet room, elevator. Quiet and exclusive surroundings in building entirely occupied by one company.

2000 SQ. FT.
RENT $2.50 SQ. FT.
Call or address
F. E. DAWSON
12 E. 33rd St. Tel. Plaza 9500

James McCreery & Co.
FIFTH AVENUE 34TH STREET



Sale! Two-Tone
STEMWARE
For New Year's Festivities

2.85 doz.
Regularly 5.00

When holiday tables tinkle with new, delicately tinted glassware...the party's bound to be gay. Rose bowl in diamond optic effect, green fluted stem and foot. Open stock.

Mail & Phone Orders—Call Marion Hale—WIS. 7000
NINTH FLOOR

PARIS WANTS NAVY TO PROTECT 'EMPIRE'

By CARLISLE MacDONALD.

Continued from Page 1, Column 1.

to prosecuted in this direction not to welcome a suggestion tending, as expressly stated by His Excellency Mr. Arthur Henderson in his letter of Oct. 7, to facilitate the task of the Preparatory Commission of the League of Nations and later in the work of the general conference on disarmament.

It is, moreover, a problem of naval disarmament that must be looked upon since the meeting in April and May last of the Preparatory Commission in Geneva as supporting the work carried on by that commission with the efficient cooperation of the American delegates. Furthermore, the last Assembly of the League of Nations declared that an agreement between the leading naval powers was necessary in order to prepare a general understanding in regard to the methods to be applied for the reduction of naval armaments.

The conversations already proceeding at the time appeared to that assembly as being likely to lead to a resumption and completion of the interrupted work of the Preparatory Commission and, ultimately, to the calling of a general conference.

It is, therefore, primarily on the principles and methods of permitting the subsequent drafting of a general convention for the limitation of armaments that the powers meeting at London should, in the view of the French Government, come to an agreement.

Sea Weakness in Paris Pact.

The British Government have stated that the government of the United States and themselves had based their conversations on the Paris pact. The French Government, who have already had an opportunity to express the satisfaction with which they welcomed this statement, took too large a share in the working out of that pact for it to be necessary for them to emphasize the importance they attach to it.

The Paris pact is based on the force of public opinion, which is great, but its rational application has not yet been organized. It does not settle all the questions of peaceful procedure and mutual assistance against an aggressor, implied in the outlawry of war. It is undoubtedly a real step toward the preservation of peace, but it cannot be looked upon as sufficient in its present state to guarantee the security of nations.

It was this consideration, no doubt, that prevented the British Government from contemplating a substantial reduction in their naval armaments and the American Government from giving up the prompt execution of their latest naval program. While both are in agreement as to the impossibility of any actual conflict between them, they were bound to consider that the primary task of their respective navies was to provide for the protection of their communications, which would not appear to rule out the hypothesis of their being led to intervene in a conflict originating in the violation of solemn pledges.

Notwithstanding the significance ascribed in the Paris pact, it was primarily on the League Covenant that the French Government, as well as the rest of the governments belonging to the League, undertook to base the limitation and reduction of their armaments, of which naval armaments are but a part. Incomplete as are the measures adopted for carrying it into effect, the Covenant already provides the basis of a complete system of security based upon the application of methods of peaceful settlement and assistance to any State unlawfully attacked. Only in proportion to such assistance as they may be able to rely upon from without could the nations be in a position actually to reduce their armaments.

Freedom of Seas Involved.

Just as a general technical agreement upon armaments implies a previous political agreement, so does complete naval agreement presuppose an understanding on the question of freedom of the seas, defining the rights of belligerants and the rights of neutrals and providing for the prospective cooperation of other fleets against that of an aggressor country.

However deeply they may regret the present situation, the French Government, nevertheless, are determined to extend their full assistance to the powers meeting in London with the view to the conclusion of such arrangements as may be in keeping with present possibilities.

The question of methods is no less important in accordance with the example set by the Washington Conference. The Government of the United States and the British Government would appear to have contemplated the adoption of a method such as the signing of a naval armament pact dealing merely with the armaments of the five numerically most powerful navies, and based on mathematical ratios.

The experience, however, of naval conferences in the past tends to remind us that the principles of the Washington treaty met with a setback when the League attempted in 1924 to extend them to every navy, and it has frequently been demonstrated in Geneva that mere ratios do not permit of rational application, appropriate for every State, of the principles laid down in Article VIII of the covenant, which provides for a general reduction in armaments to a minimum compatible with the security of each State, and with international obligations imposed upon it according to its geographical position and its specific conditions.

In fact, the conference will fail to achieve its object to the full unless it makes it lead to a general agreement in Geneva as to the methods for the limitation of naval armaments.

French Principles Defined.

It was necessary to recall the above general observations before proceeding to define the principles whereby the French Government will be guided in the London negotiations:

1. It is upon Article VIII of the covenant that the French Government, faithful to their pledged word, intend to base reduction of their armaments. It is, indeed, upon this basis alone—a basis which does not imply a prior application of mathematical ratios and upon which the Preparatory Commission on Disarmament already has based its work—that it would be possible, in their opinion, to work out an agreement acceptable for the governments not represented in London.

On the lines of Article VIII two methods for the limitation of naval armaments were confronted in Geneva, one by total tonnage and the other by classes of ships. The stronger navies were inclined to the latter method, while the rest were all in favor of the former.

Desirous of conciliating these conflicting views, the French delegation proposed as early as April, 1927, a compromise which met with the approval of all navies that will not be represented in London, and was sympathetically considered by several others.

The United States Government in particular took the opportunity on two separate occasions of publicly stating that they were willing to accept it as the basis for discussion. Under this arrangement, the limitation of fleets by total tonnage was to be supplemented by measures of publicity concerning the distribution of that tonnage between the chief classes of ships and the rules for the transfer of tonnage from one class to another.

Such a system, which has the further advantage of permitting minor adjustments, may adapt itself all the better to the needs of the projected understanding between the American and British Governments in that it leaves any States that may desire to do so full liberty to bind themselves more narrowly as between themselves. In spite of their preference for the method of limitation by total tonnage, the French Government is willing to agree to this compromise should it prove likely to lead to a general agreement.

Independence of Forces.

2. The preparatory work in Geneva has revealed the close interdependence that exists in a country's defensive armaments between its land, naval and aerial forces. The French Government has frequently had occasion to explain that this was a fundamental principle of its policy of national defense, one importance of which results in particular from the geographical position of France—a power both continental and maritime and the metropolis of a colonial empire spread out over the whole surface of the earth.

The French Government does not wish to find itself compelled in London to raise any questions relating to the limitation of land and aerial armaments, but it cannot conceal the fact that the tonnage required to meet the needs of its naval defense is narrowly related to the needs of its land and aerial armaments, computed in accordance with the methods laid down by the Preparatory Commission at its last meeting. Were the decisions of the latter commission again to be put in question, the particulars they will afford as regards naval armaments would become utterly valueless.

The French Government desires to state, moreover, that these difficulties will not prevent it from seeking any such solutions as would allow any powers desirous of doing so, and being of the opinion that they could do so without danger, to enter into a binding agreement as between themselves without awaiting the conclusion of the general convention for the limitation of all armaments.

Needs Must Measure Navy.

3. Subject to the preceding observations, the French delegation will have no difficulty in making known the importance of a tonnage corresponding with national needs, France taking into account her geographical position on three seas, the extent of her colonial empire, with an area of 11,000,000 square kilometers [4,247,100 square miles], populated by 60,000,000 inhabitants and a trade amounting to 32,000,000,000 francs [about $1,280,000,000].

The existence of such an empire, the necessity of providing for the separate defense of each of the big communities it comprises, the numerous political and economical ties which bind those big communities to each other and to the mother country, the need to protect the integrity and the economic life of the latter, the task of providing for the security of more than 30,000 kilometers [18,630 miles] of seaboard, all told, impose upon the French Navy duties which the French Government cannot ignore when it is called upon to apply Article VIII of the covenant.

The French naval budget is lower today than it was in 1914, and the same desire for strict moderation will continue to inspire France in the appreciation of her needs and in computing the forces necessary to meet them. In this respect the French Government will take fully into account any guarantee of security that might be set up and which would give full effect to the undertakings of international solidarity against an aggressor contained in Article XVI of the covenant.

Mediterranean Treaty Urged.

4. Moreover, remembering the beneficial effects produced by the Pacific treaty on the conclusion of the Washington naval agreements, the French Government considers that in a narrower field, but one in which most of the European fleets are concerned, some progress might be achieved. Its communications through the Mediterranean are of importance for the British Empire, which the French Government by no means disregard. They are equally vital for France.

Might not an agreement of mutual guarantee and non-aggression be negotiated between the Mediterranean naval powers, to which those not represented in London would be in association, and, first and foremost, a power like Spain, the importance of whose naval interests in the Mediterranean need hardly to be emphasized?

The French Government propounded this question, declaring themselves in favor of the principle of such an agreement because they are earnestly desirous of bringing about reduction of naval armaments.

As the conclusion to this statement of general views, suggested to them by study of the agenda of the conference, the French Government desires to state that none of the difficulties to which they have thought it necessary to draw attention appear to them to be insuperable.

Convinced that all the governments that are to meet in London will enter upon these discussions with the same will as themselves to cooperate sincerely in giving effect to such means as may lead to the overcoming of every difficulty, the French Government rely upon the success of the negotiations that will pave the way for such a general conference for limitation and reduction of armaments as alone seems capable of fulfilling the common will of the nations to organize for peace.

BROOKLYN OFFICE
The New York Times
300 Washington Street
Brooklyn residents find this office of The New York Times convenient in the placing of advertisements or subscriptions for The New York Times or its subsidiary publications. The office is open from 9 A. M. to 6 P. M. Courteous, helpful assistance rendered in the wording of advertisements, when desired.

CHAMBER CHEERS BRIAND'S POLICIES

Majority Is Forecast in Vote Today After His Fiery Defense of Conciliating Germany.

FOREIGN MINISTER DEFIANT

Tells Deputies to Overthrow Him if They Want to Send Another Man to Hague Conference.

Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 26.—Defending with brilliance, wit and at times with almost religious fervor his policy of peace by disarming suspicion as opposed to peace imposed by force, Aristide Briand, Foreign Minister, again won one of those personal successes today that the Chamber of Deputies cannot withhold when under the spell of his magnetism.

His speech came after other speakers had been strongly applauded for their attacks on his foreign program involving the Young plan, the Hague conference and naval disarmament and on two points involving American interests. Former Premier Herriot in an eloquent speech had urged immediate action to realize a United States of Europe as a means of protecting the Continent against "colonization," which could only be interpreted as being American, and Deputy Ybarnegary had counseled efforts on the part of South America to prevent the Latin nations there from yielding wholly to North American influence.

Right Deputies Assail Briand.

Such Right Deputies as Henry Franklin-Bouillon and Georges Mandel had also directed bitter assaults for Mr. Briand's concessions to Germany.

In reply to his critics, M. Briand cried:

"If you oppose my policy, what would you do in my place? Let him who has a better program bring it forward! Otherwise, when you cry against the government's policy you merely weaken what we are doing for peace."

Then M. Briand exclaimed with fervor:

"A peace policy demands confidence. That is its weakest point, but so long as I am able, up to my last breath, I will defend it. I will go about the country like a pilgrim preaching my faith if I have to because I believe in it."

The Chamber burst into cheering at this solemn confession of faith and M. Briand continued:

"I know enough, however, to keep my eyes on the ground that it is necessary to organize peace and to take precautions. I believe, though, that peace can be organized. Peoples no longer have the same impulsion toward war, and when the nations signed the pact outlawing war it was surely an act which will count."

The debate was not finished, and it is likely a small majority for Briand's Hague policy will be recorded when the vote is reached tomorrow.

Chamber Upholds Him.

M. Briand received an ovation at the conclusion of his speech.

Earlier in the day M. Herriot made a stirring appeal to the Foreign Minister to take the question of a United States of Europe before the League of Nations. It should be a United States of Europe without the hegemony of a single nation and with rights preserved for small countries, he said, and obtained M. Briand's confirmation that this had constituted his idea when he proposed it.

"It is Europe's duty to organize and unite, and if she does not she will fall prey to colonization as a result of economic disasters," said M. Herriot.

In a speech directing M. Briand's attention to affairs in South America, Deputy Ybarnegary described at length the effort made by the United States to cultivate closer relations economically and politically with the Latin republics. Americans, he said, were investing enormous capital there.

"But these countries have reacted against American influence by nationalizing their mines, so that it may be said that American influence there is now reaching its peak," he added.

Tax reductions amounting to 1,149,000,000 francs ($46,000,000) were voted today by the Chamber Finance Commission and will become effective on Jan. 1. They will be applied, among other things, to diminishing taxes on tillable land, incomes, luxury articles, amusements, automobiles, pharmaceutical products, hotels and private property.

RUBBER CARGO BURNS.

150 Tons Destroyed on President Van Buren by Fire at Singapore.

SINGAPORE, Straits Settlement, Dec. 26 (AP).—Approximately 150 tons of rubber were destroyed and 100 tons damaged by fire aboard the Dollar liner President Van Buren at its dock here today. The fifty passengers were disembarked safely to hotels, and it was expected they would continue their voyage tomorrow.

The President Van Buren is en route from New York around the world.

THE George Washington
RESIDENTIAL HOTEL
23 Lexington Ave. at 23rd St
Furnished Single-Room Homes
(Each Room with bath)
$12.50 to $17.50 weekly
No lease required.
Also furnished or unfurnished
HOUSEKEEPING SUITES
By the week, month or longer
Operated by
Barth Hotels Corporation
STEP FROM GRAMERCY PARK

Paris Opens Appeal for Herrick Monument; Greatest Officials Will Handle Funds

Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 26.—With a moving appeal to all citizens, the Paris Municipal Council today opened a public subscription for a fund with which to erect an impressive monument to the memory of the late Ambassador Myron T. Herrick.

A distinguished committee headed by President Doumergue of the French Republic and including Premier Tardieu and Foreign Minister Briand will direct the disposition of the funds. The Bank of France and J. P. Morgan & Co. have been designated as the official depositories.

The council has taken this unique course so that the largest number of people may have parts in the work. In tragic hours of France, the appeal says, when the capital had to be evacuated, Mr. Herrick refused to leave and constituted himself a defender of Paris.

"It is, therefore, a duty and an honor for all to give to a fund to perpetuate the memory of one who may justly be called a protector of Paris," the appeal reads, and also says: "Thousands desire to share in the erection of this monument to the noble Ambassador who was the very embodiment of Franco-American friendship."

The monument will be executed by a well-known French sculptor and will occupy a prominent site in the central part of Paris.

POPE GIVES AUDIENCE TO ITALIAN ROYALTY

Also Receives Cardinal Hayes in Farewell Interview—Belgian Sovereigns to Pay Visit.

VATICAN CITY, Dec. 26 (AP).—The Duke and Duchess of Aosta; their son, the Duke of Spoleto, and brothers, the Count of Turin and the Duke of the Abruzzi, all cousins of the King, with others near to the Italian royal family, were received in private audience by the Pope this morning.

The visit of the Princes of the House of Savoy was made in five automobiles, in which were also ladies and gentlemen of the court. The reception at the Vatican consisted of the ceremonial prescribed for the visit of Ambassadors.

The Princes were met by Mgr. Caccia Dominioni, papal majordomo, who, together with Count Vecchi, Italian Ambassador to the Holy See, presented them to the Pope. They then visited Cardinal Gasparri, after which they worshiped in St. Peter's.

The Pope received Cardinal Hayes of New York in a farewell audience this evening, conversing cordially and graciously with the Cardinal and his suite for more than half an hour, and speaking of many things touching the Archdiocese of New York.

His Holiness expressed his thankfulness for the satisfaction he had had during his jubilee year, emphasizing particularly the conciliation between the Church and the State as the crowning point of his joy. He told Cardinal Hayes several times that he would be glad to see him again and wished him a pleasant journey.

Cardinal Hayes introduced his suite, including George MacDonald and George Gillespie of New York. Mr. MacDonald thanked the Pope for the papal title conferred upon him and his descendants.

The Belgian sovereigns will be received officially the day before the wedding of Princess Marie José and Crown Prince Humbert with the same ceremony as was followed when the Italian royal family visited the Pope on Dec. 5.

REPORTS GASPARRI WILL QUIT PAPAL POST

Tevere, Rome Paper, Says Vatican Secretary of State Will Be Succeeded by Pacelli.

VATICAN CITY, Dec. 26 (AP).—The Tevere, Rome newspaper, today said Cardinal Gasparri, Papal Secretary of State, would leave that post soon and would be succeeded by Cardinal Pacelli, Papal Nuncio to Berlin.

Rumors of this have been current for the last week, but in usually authoritative Vatican City quarters it was said at first that Cardinal Gasparri would remain at least until after Feb. 11, when the anniversary of the signing of the Lateran treaties, which he was instrumental in bringing about, will be celebrated.

Advancing years and a desire for less rigorous work are believed to be his reasons for wishing to retire.

KILLS PET DOG AND HIMSELF

Jersey Man Found Dead by Official Who Went to Padlock His Inn.

Special to The New York Times.

BERLIN, N. J., Dec. 26.—United States Marshal George W. Gadis of Trenton went today to the Campus, an inn conducted by Frederick Klosterman on the White Horse Pike, to padlock it for violations of the prohibition law and found Klosterman dead in his bed on the second floor. Beside his body lay the body of a small white poodle, a pet, which he apparently had shot before he fired a bullet into his own head.

Klosterman, who was 65 years old, left two notes explaining his reason for committing suicide. It is believed he took his life last Friday night or Saturday morning.

One note read: "I take my life. I got nobody in this country. Tomorrow I shoot myself. I don't want to live on anybody."

The Campus was raided by Federal prohibition agents last Summer. It had been popular with motorists, but since the raid only a few local residents visited it.

TEN SAVED AT SEA IN EUROPEAN STORM

Four Bodies Washed on Spanish Coast After the Wreck of Another Steamer.

TEN FREEZE IN MEXICO

Mercury Drops to 26, the Lowest in Years—Coldest Wave in Ten Years in Cuba.

LONDON, Dec. 26 (AP).—The storm that lashed the European side of the Atlantic yesterday and today subsided tonight and was succeeded by mild and pleasant weather.

Ships that had sought shelter in ports from Southern England to Scotland before the menace of a seventy-mile gale crept out of their refuges again. Several reported damage from the storm, but the only loss of life occurred in the Norwegian ship Aslaug, which sank, with twenty-four on board, off Farallones, Spain, early on Christmas Day.

Ten men were rescued by the trawler Embassy from the sinking Norwegian ship Junior in the North Sea.

Wife Went Down With Captain.

VIGO, Spain, Dec. 26 (AP).—Fishermen from Bayona said here today that the wife of the captain of the Aslaug was on the ship with her husband. The fishermen say they saw a man and woman on deck with their arms about each other, and believe that the couple were the captain and his wife.

Four bodies were picked up today near Corujo Beach. They were badly mutilated. It is believed that the bodies of fourteen members of the crew are imprisoned in the hulk of the steamer.

Below Freezing in Mexico.

MEXICO CITY, Dec. 26 (AP).—The mercury dropped to 26 degrees above zero in Mexico City last night, one of the lowest readings in several years. An unusual cold wave has prevailed here recently and temperatures were subnormal all through the month.

Four persons were reported to have died from exposure on Christmas Day, bringing the total of such deaths to ten for the month. The victims were all homeless persons sleeping in the streets.

Cold in Cuba Also.

HAVANA, Dec. 26 (AP).—The coldest weather of the year today gripped Havana and Western Cuba. Weather forecasts are for continued mercury drops.

Dr. Carlos Millas, chief of the National Observatory, said that Cuba is experiencing its coldest weather in ten years. He attributed this to high barometrical pressure in the Gulf of Mexico and to storms in the United States.

QUITS BELGIAN CABINET.

Tschoffen, Minister of Colonies, Withdraws Over Bank Connection.

Special Cable to THE NEW YORK TIMES.

BRUSSELS, Dec. 26.—M. Tschoffen, Minister of Colonies, today handed in his resignation, which was accepted by the Cabinet Council.

The Minister withdrew, because he was a member of the board of directors of the Chaudoir Bank of Liége, which is under investigation. According to a preliminary inquiry, the administrators of the bank exceeded their powers and as a result of their operations the bank was forced to suspend payments.

It is believed all depositors will be paid in full, but the shareholders may suffer.

Best & Co.
Fifth Avenue at 35th Street—N. Y.
Paris Palm Beach London

In Best's Southland Shop

COTTON CREPE SHIRTS-AND-SHORTS LIKE THEY WORE AT ANTIBES

Beautifully tailored in imported Japanese crepe

17.50

MISSES' SIZES

GOING to the beach will be like going to a costume party this season! For the carnival spirit is rampant at the smartest resorts now, and the fashionables are adapting, or adopting without adaptation, every kind of masculine uniform. This shirt-and-shorts costume, (rather like a boy scout's) has come via Venice and the Lido, to Antibes, to Best's, and is booked for an important Palm Beach success. You can wear it in place of a formal pajama ensemble. Or you can put it on over your bathing suit, wet or dry. Or you can use the shorts only, over a one piece bathing suit.

Of course you know that the thing that makes, or "breaks" these trouser costumes, is the fit of the trousers. And these do fit.

Kurzman
661 Fifth Ave. 52nd-53rd Sts.
IMPORTER

To Close Out

all remaining early winter fashions at drastic reductions

COATS . . . $145
formerly $195 to $295

COATS . . . $185
formerly $245 to $395

and one-of-a-kind—higher-priced coats greatly reduced

GOWNS . $25 & $35
formerly $65 to $115
day and evening gowns

GOWNS . . $45
formerly $95 to $195
day and evening gowns

Formal Ensembles
Greatly reduced . from $125

Sports Frocks . $25
formerly $45 to $65

Sports Frocks . $45
formerly $75 to $95

Tweed Suits
Drastically reduced

ALL SALES FINAL

BONWIT TELLER
FIFTH AVENUE AT 38TH STREET

Highlights Under The Brightlights Of New Year's Eve

Advance Fashions in Gowns and Wraps for Women and Misses

The pretty little miss should have this short wrap after Callot (*above, left*). The top-of-the-hip-length is quite the newest thing, its wing sleeves are effective, its white fox collar flattering. 450.00

Others from 110.00 to 585.00

For Misses . . . the loveliest of all bouffants (*above, right*), is this new one with its suggestion of a train and its very fetching bow in taffeta in new colours. 115.00

Others from 95.00 to 175.00

Smart women will find that this extremely long wrap after Callot (*above, left*), makes them look very tall and slender, of black velvet with silky white fox. 410.00

Others, including the effective short wraps. 125.00 to 625.00

They will also find that the newest and smartest gown (*above, right*) is long all around, but longer on the sides, especially chic in the new flat crepe we sponsor. 110.00

Others from 65.00 to 125.00

Women's Fashions . . . Second Floor
Misses' Fashions . . . Third Floor

EXTREMISTS RULE IN INDIAN CONGRESS

Gandhi Indicated as Favoring Boycott of Assembly and Civil Disobedience.

CONFERENCE PLAN OPPOSED

Nationalists Say They Can't Cooperate in Viceroy's Suggestion—Demonstrators Throng Lahore.

Special Cable to THE NEW YORK TIMES.

LAHORE, India, Dec. 26.—Indian extremists are in complete control of the Nationalist Congress, which settled down to work today in an atmosphere heavily charged with electricity. The news which filtered from the conference camp suggests Mahatma Gandhi has thrown all his vast influence not only against the Viceroy's proposed round-table conference and in favor of complete independence, but also in favor of the boycotting of the Legislative Assembly and Provincial Councils by those members who are also members of the Nationalist Congress party.

If Mahatma Gandhi's reported stand is true, it may mean the wrecking of the whole program of constitutional reform in India, which all parties in England are pledged to carry out. There is reason to believe Mr. Gandhi has drafted a resolution both reaffirming the Calcutta declaration of independence and going even further in the direction of a boycott and civil disobedience. There are some moderates in the congress who differ with Mr. Gandhi and who may even cause an open split, but they are not able to affect the ultimate issue.

Delegates Plan Independence.

There is every indication that the temper of the vast majority of the delegates, who are intensely excited, favors complete independence and nothing but independence. Therefore, even if the moderates walk out of the congress, the only questions remaining are if and when civil disobedience shall be put into effect.

The subjects committee, which is formulating the political program of the congress, today passed a resolution appreciating the Viceroy's suggestion for a round-table conference, but emphatically declaring the impossibility of cooperation. As an afterthought, it added congratulations on Lord Irwin's escape from the bomb outrage on Monday.

It is understood Mr. Gandhi proposes setting up a committee to consider the plan of campaign—a step which may postpone the introduction of mass disobedience for some time.

In the seething streets of Lahore, where demonstrators are marching and countermarching and where hundreds of police are guarding strategic points it was plain today that Mr. Gandhi is still a towering figure in the imagination of the people. A crowd of delegates and others suddenly made an uncontrolled rush on the tent where the subjects committee was meeting this morning and loudly demanded Mr. Gandhi's blessing. The demonstrators were ejected, but they returned to the charge, some protesting they had walked fifty miles to see the holy man.

This and other demonstrations of hysterical excitement have occurred despite the fact that Pandit Jawaharlal Nehru and not Mr. Gandhi is the president of the congress.

Mr. Nehru's processional entry into the city yesterday furnished a curious contrast between the high enthusiasm of the Congress folk and the complete apathy of the local crowds. A second contrast was provided in the weedy physique of the delegates in the procession and the stalwart Sikhs and Moslems who looked on stolidly in the narrow streets leading to the city's ancient gates. The procession was led by a fife and drum band, playing "The Wearing of the Green," which has apparently been adopted as their regimental march by the Congress volunteers. The volunteers wore neat khaki uniforms and were armed with staves while the women volunteers added pink girdles to their costumes. Mr. Nehru, who rode along on a white charger followed by twenty elephants, continually raised his hand in salute, but the crowds on the sidewalks were curiously sullen and silent.

Although the proceedings were almost entirely peaceful, there is a possibility of serious trouble from the presence in Lahore of hundreds of these Nationalist volunteers who are ordering the crowds about. Nothing is more likely to precipitate a communal row than some overzealous Hindu volunteer's attempting to discipline a Sikh, for the Sikhs are generally unfriendly to the Congress.

Police Arrest Eight.

Hundreds of Sikhs, with a grievance of their own over their alleged inability to obtain grants of land following army service, attempted to march on the city yesterday for a peaceful demonstration. All the tall ex-soldiers, with magnificent physiques, were tremendously excited, chanting religious cries and beating drums and quaint bell instruments. But they listened to the counsels of Major Hamilton Hardinge, commanding the Lahore police, and agreed to an orderly conference.

Police are holding eight persons, mostly youths, here on the grounds of general safety. The vernacular press assumes there is some connection with the Delhi bomb outrage, but there is no such reference in the official charge sheet.

Among those arrested are Kiron Chandra Das, brother of Jathindra Nath Das, whose recent death, following a hunger strike, was the signal for revolutionary demonstrations in many parts of India, and Ishan Dutt, general secretary of the All-India Naujauhan conference. One thousand volunteers surrounded the police car when two arrests were made in the vicinity of the Congress camp, shouting "Long live the revolution! Down with imperialism!"

The prisoners, finding difficulty in raising bail amounting to $9,500 each, are in the meantime issuing inflammatory appeals.

Adopts Gandhi Resolution.

LAHORE, India, Dec. 26 (AP).—The executive committee of the Indian National Congress today adopted a resolution, drawn up by Mahatma Gandhi, demanding complete independence for India and abandoning any struggle to secure dominion status. The resolution will be submitted to a plenary session of the Congress next week.

The resolution further declared no good purpose can be served by the Congress being represented at the proposed London round-table conference. It decrees a complete boycott of the Central and Provincial Legislatures and of the elections for them. It also authorizes the Executive Committee of the National Congress to launch a program of civil disobedience, including non-payment of taxes, whenever it may deem fit.

12,000 Armenian Orphans Eat Fatted Calves At Christmas Feast of the Near East Relief

LENINAKAN, Soviet Armenia, Dec. 25 (AP) (Delayed).—Within the shadow of Mount Ararat, traditional site of the landing of Noah's Ark, 12,000 homeless and parentless Armenian boys and girls who were rescued from starvation and massacre by the Armenian Near East Relief Organization, sat down today to a gigantic Christmas feast provided by the American people through that relief society.

The feast did not consist of turkey, as it might have in the United States, but of fatted calves. American pumpkin pie and cranberry sauce were provided by the American nurses, who had been preparing for today's event for a whole month. It was believed to have been the largest single Christmas dinner given by American charity in any part of the world.

After Dr. Joseph Beach of Yale University, director of the Near East Relief, conveyed Christmas greetings to the children from the American people, the nurses and relief workers gave each child an outfit of warm Winter clothing made by American women and girls who contributed to the Near East Relief.

ARAB COUNSEL ASKS MANDATE REVISION

Tells Palestine Inquiry Britain Should Drop It Because of Broken Pledge.

ZIONIST POLICY ASSAILED

Stoker Says Moslems Suffer From Its Program of Intensive Colonization of Land.

By JOSEPH M. LEVY.

Special Cable to THE NEW YORK TIMES.

JERUSALEM, Dec. 26.—William Stoker summed up the Arab case before the commission of inquiry into the August riots. His most striking statement was that the British mandate for Palestine should either be reconsidered or torn up.

Mr. Stoker began his speech by repeating an analogy made by one of the Arab witnesses that the grievances of the Arabs of Palestine were like a glass of water which gradually becomes full and then overflows. So the Arab grievances in this country have been accumulating, Mr. Stoker said, and the Wailing Wall incidents, which were the culmination of fourteen years of Zionist policy, were the last drop, causing an overflow. The appalling incidents at Hebron and Safed were the result of these, he said.

Mr. Stoker then reviewed the history of the Arabs here, showing that even under the Turks they were discontented and always striving for an independent Government. In the course of the war the British Government through Sir Henry MacMahon, promised Hussein, then Emir of the Hedjaz, to establish an Arab kingdom on condition that the Arabs desert the Turkish Army and join the British.

Promise Lured Arabs.

On the strength of this promise thousands of Arabs swelled the British forces helping to conquer Palestine.

Although it has been asserted that the promise of the Arab kingdom did not include this country, Mr. Stoker contended that the full text of the MacMahon correspondence and the subsequent negotiations at the Versailles Peace Conference clearly showed that Palestine also was included.

The counsel for the Arabs then took up the question of the mandate, showing that its terms also contemplated Palestine as within the Arab kingdom. He also asserted that the mandate signed by the British Government lacked Parliamentary authority. The House of Lords, he said, had passed a resolution that the Palestine mandate was unacceptable because of its violation of the pledge to the Arabs and that its signing should be postponed until changes were made. It is clear from this, he asserted, that the Lords, if consulted, would have declared against it.

Although the mandate requires the facilitating of Jewish immigration and colonization, Mr. Stoker asserted, this should be done so as not to prejudice the rights of other inhabitants. However, the Jewish ambition is to bring in as many immigrants and purchase as much land as possible without consideration for the rest of the population, Mr. Stoker said. He cited various articles of the mandate to show that they were inconsistent with one another, therefore practicably unworkable, and that for this reason the mandate should be reconsidered or torn up.

Sees Clash With Covenant.

The Covenant of the League of Nations says that if any member of the League undertook before it became a member, obligations inconsistent with the Covenant of the League, it must take steps to relieve itself of that obligation. Thus, said Mr. Stoker, Great Britain in 1917 undertook the obligations of the Balfour declaration, which he called inconsistent with the Covenant of the League.

Mr. Stoker then dealt with the question of land purchasing legislation, asserting that various ordinances since 1918, although ostensibly benefiting the Arabs in the sale of land by them, really brought hardship because they were driven from their land, losing their means of livelihood, and, although they have the choice of other lands or money compensation, they are always compelled to take the money so as to be able to pay off heavy debts.

The Jews are striving to buy all the best lands in the country, he said, and large tracts are being taken by large corporations who are holding it in perpetual trusts, thereby reducing the supply on the market.

Regarding Jewish immigration, Mr. Stoker said that Zionist aims, as formulated by the Zurich Congress, are to bring in as many immigrants as the financial ability of the Zionists allows. This causes, he said, increased charges on the community, the increased taxation falling largely on the Arabs.

Concessions Are Criticised.

Mr. Stoker also objected to granting concessions to individuals because inconsistent with the mandate. The government should have exploited the natural resources itself, he asserted, or arranged with the Jewish Agency as required by the mandate. He referred particularly to the Rutenberg Electric and Dead Sea concessions.

Discussing the Wailing Wall, Mr. Stoker said the Arabs contend that they never objected to the Jews visiting there as long as they did not raise their voices in loud prayer or take appurtenances for turning it into a place of worship. The forcible removal of a screen placed there by the Jews on the Day of Atonement in 1928, which was justifiable from the Arab view, caused great agitation among the Jews, leading to government intervention.

Mr. Stoker reiterated the Moslem Grand Mufti's statement on the witness stand that, as an educated man, he honestly believed the Jews had the intention of ultimately rebuilding Solomon's Temple on the site of the present Mosque of Omar. This, he said, was evidenced by published pictures and by statements of Chief Rabbi Kook, who said the Jewish aspirations were spiritual, but nevertheless the Jews were awaiting the earthly coming of the Messiah, when the temple would be rebuilt.

Jews Declared Aggressors.

Mr. Stoker then argued from the evidence of Arab witnesses that the Jews were the aggressors, starting assaults as far back as Aug. 17. He attributed the Hebron and Safed massacres to news received from Jerusalem.

Mr. Stoker blamed Jewish leaders for leaving the country at a time they knew the Wailing Wall question was so acute. He said he considered the revisionist Zionists more honest than the Zionists, because they knew what the Zionists want and are out to get it.

Referring to the Wailing Wall demonstration by irresponsible Tel Aviv youths who came to Jerusalem on Tishabov, Aug. 15, Mr. Stoker stated that he held the Zionist executive responsible for the actions of these youths, since they brought them in as immigrants.

Concluding, Mr. Stoker said:

"My submission is that responsibility rests on the Zionist executive whether it was organized entirely by them or carried out by the revisionists."

YOUNG REDS REPRIMANDED

Party Says Siberian Attacks on Gorki "Border on Hooliganism."

Wireless to THE NEW YORK TIMES.

MOSCOW, Dec. 26.—The central committee of the Communist party today issued a sharp reprimand to the "100 per cent" Young Communists in Siberia, some of whose organizations and newspapers have voted resolutions blaming Maxim Gorki for his defense of the Soviet novelist Pilnyak, who got into trouble because his book "Red Wood" was published in Berlin after being forbidden here by the censor.

The central committee says the resolutions "Border on hooliganism"—which is a "fighting word" in Russia—and orders the dismissal of the editor of one of the Siberian newspapers.

The young 100-percenters are brusquely told that Gorki is a friend, apostle and exponent of proletarian aim, and not, as they said, a secret ally of reaction. They are further reminded that such literary polemics indicate a "bourgeois trait."

Killed by Bomb Left From War.

JERUSALEM, Dec. 26 (Jewish Telegraphic Agency).—Moses Katz, a worker in the colony of Petach Tikvah, was killed by the explosion of a bomb while working in his fields today. The bomb had been dropped in the field during the war.

Charge purchases made during the balance of this month will not be billed until February 1st

MADEMOISELLE'S EVENING WRAP SHOP—Third Floor

Franklin Simon & Co.
A STORE OF INDIVIDUAL SHOPS
FIFTH AVENUE . . . NEW YORK

For Mademoiselle

If You Would be "Fashion Right" Wear an Evening Wrap of Black Velvet with White Fur

59.50

Specially Priced

Two wraps from this new collection are sketched.

These new wraps are in the season's smartest fashions. Of a beautiful quality of transparent velvet, lined with heavy silk crepe and warmly interlined. Each has a huge collar of fluffy, flattering, white hare fur.

Left—The short wrap, with the "new" nineteenth century sleeves and big Paquin collar of hare fur.

Right—The long wrap, with the important low fullness and deep shawl collar of hare fur.

Sizes 14 to 20 years
Also size 31 for Small Women

Franklin Simon & Co.
A STORE OF INDIVIDUAL SHOPS
FIFTH AVENUE . . . NEW YORK

For Mademoiselle

Two Exact Copies of the New Lanvin Robes de Style for the Holiday Parties

Lanvin, long famous for her youthful and romantic robes de style, embodies the 1930 silhouette in these new models. Slender and charming and very new, with their longer, "evener" skirts. They are dresses which will attract attention at any party.

Left—This adaptation from Lanvin comes in black, American beauty, pink or eggshell moire. **39.50**

Right—A Lanvin adaptation in taffeta comes in red, light green or black. With rhinestone embroidered belt. **48.00**

In our new collection of evening gowns for Mademoiselle are many other copies of couturier successes.

Sizes 14 to 20 years
Also size 31 for Small Women

MADEMOISELLE'S DRESS SHOP—Third Floor

B. ALTMAN & CO. GENTLEMEN'S OUTFITTERS

FIFTH AVENUE : THIRTY-FOURTH STREET : Telephone MURray Hill 7000

Young Men's Clothing of Distinction

SUITS and OVERCOATS

$35 $40 $45

A striking array of the smart, new fabrics is offered in the Altman showing—all tailored with that assurance for which Altman Clothing is renowned.

CLEARANCE

A limited group of suits has been reduced for immediate sale to $34.50. All suits with an extra pair of trousers or knickers.

SIZES 34 to 40

CLOTHING FOR YOUNGER MEN—SIXTH FLOOR

CALLES URGES CASH FOR SEIZED LANDS

Mexico Hails Interview by Her Ex-President as Harbinger of Sound Economics.

SMALL LAND GRANTS HIT

He Says They Handicap Use of Machines—Republic Criticized for Overrating Politics.

Special Cable to THE NEW YORK TIMES.

MEXICO CITY, Dec. 26.—"We subordinate all things to politics and that is a defect. We must fight as we would an epidemic," General Calles is quoted today as having told his friend, Galvan Duque, when the former President and the present "strong man" of Mexico, was on the way home recently from Europe and the United States.

"It is a microbe we must destroy as the main basis of our infirmities," said General Calles in the interview. "We must raise Mexican politics to the level they merit. We must give all facilities to industry in this country, and especially to new industries, else it will be impossible to exploit Mexico's enormous natural resources.

"Communal grants must be continued in Mexico, and payment for lands taken for the small holders must be immediate on the taking of them. The banks already created for assisting the small holders to acquire lands must provide the solution to this problem. They were created for that purpose and are an integral part of Mexico's banking organization a corollary to our development.

"Agrarianism is not solely a distribution of lands, but rather is a necessity for our existence. Mexico's revolution is giving our peons the bread necessary for existence without making them slaves."

Views Considered Important.

These excerpts give the main points in the interview. General Calles is now a private citizen and in the future will devote himself to breeding cattle on his ranch, Santa Barbara, on the outskirts of the capital, his main object being improvement of the cattle stock of Mexico rather than personal gain.

But the former President's views on the agrarian question are so vitally connected with international financial relations that they are worthy of close study. He suggests consolidation of all funds connected with the agrarian expropriations and, although so far these are comparatively small if considered in the light of this republic's total indebtedness, the solution of payment for lands taken would mean an item in the national economy second only to another international debt agreement.

The interview is accepted here as resulting, quite unusually for a private citizen, from an agreement with Mexico's next President, Pasqual Ortiz Rubio, and not as a sop to foreign interests. It is further accepted as evidence that Ambassador Morrow's labors here are crystallizing into a program for the next government of continuance of the relations established by that diplomat.

Mr. Morrow has always loved to solve problems and his acceptance of President Hoover's invitation to be a delegate to the London naval conference, with possibility of returning to Mexico for only a short time, is taken to indicate that Mexico's financial status will soon be placed on a sound basis and that foreign investment in this republic will not be subject to agrarian legislation that warrants fear.

Señor Duque is quoted as having said:

"Bread, clothes and education for the future Mexico. That is not only sound internal but also sound external policy. What General Calles proposes is that not only shall Mexican laborers be protected as regards bare necessities but that their labor shall be productive of such national stability as will enable the country to meet its outside obligations.

"Discussing his studies of agrarian conditions in Europe, General Calles instances France as a land in which small holders of land prevent modern methods of agriculture and where the farmers are necessarily protected by taxation against the importation of foodstuffs.

"In Mexico," he says, "small holdings must always be a problem in the light of national production. That state of affairs," he says, "might result in the old men and children being left in charge of national land development while the men of working age might emigrate to the cities.

"In attempting to summarize what General Calles said, there are several outstanding features. The first is that small mortgage loan banks might well provide the solution of the agrarian problem. Mexico's camp laborers are to receive their lands as hitherto, but the owners who suffer because of legislation which is unquestioned as to its desirability as an internal measure should receive cash or securities of realizable value as against the present bonds of problematic value."

As General Calles is one of the chief factors in present-day Mexican life and as it was he who initiated the present policy of Mexican improvement in international relations, his observations, after his studies abroad and talks with authorities in the United States, today's statement by Mexico's strong man is taken as an indication that Mexico's main international problems are reaching a stage of development that warrants commendation and hope of realization.

New Debt Parleys Forecast.

It is impossible to attempt to understand the Mexican situation without bearing in mind what the international committee of bankers on Mexico, sometimes known as the Lamont committee, may think of his observations. They are the depositaries of the prospective payments awaited by thousands of foreign holders of Mexican securities. These creditors have in recent years found the cupboard bare, but "hope springs eternal," and if internal developments here, as outlined by General Calles, eventuate, it may well be that Mexican bonds will rise to such an extent as will warrant increased foreign investment adequate to plumb the enormous possibilities of this country's resources.

Leading financiers of Mexico City were favorably impressed by the interview. They feel that the former President has taken an opportune moment to discuss problems affecting foreign interests and at the same time affecting vitally the development of the country.

In financial circles it is felt that such public remarks by General Calles indicate that Mexico is nearer to a basis of financial solidarity than she has been for years. It is reasonable to suppose that within the very near future inquiries into Mexico's financial and economic capacity to renew payments on her international debt will be begun and that another debt agreement will be concluded. If that materializes and the question of cash payment by Señor Ortiz Rubio's Government for lands expropriated in the future for agrarian purposes is provided for by either banking or budget appropriations, then this republic's economic and financial future will have been cleared to an extent beyond previous hopes of optimists.

Times Wide World Photo.

OUR PRESIDENT GREETS THE PRESIDENT-ELECT OF A NEIGHBORING REPUBLIC.

Pascual Ortiz Rubio, President-elect of Mexico, on his arrival in Washington yesterday made a formal call at the White House. This call was returned later by President and Mrs. Hoover at the Mexican Embassy. The above photograph was made on the White House portico and shows, left to right, Secretary of State Stimson, Señora de Campos-Ortiz, representing the wife of the Mexican Ambassador, who was indisposed; President-elect Ortiz Rubio, President Hoover, Señora Ortiz Rubio, Mrs. Hoover and Manuel C. Tellez, Ambassador of Mexico at Washington.

HOOVER BREAKS RULE TO VISIT ORTIZ RUBIO

Continued from Page 1, Column 4.

Pan American Union by the governing board of that institution, composed of envoys from twenty Latin-American countries and Secretary of State Stimson.

MacDonald Visit Recalled.

Señor and Señora Ortiz Rubio called at the White House at 3 P. M., accompanied by Señor Tellez, the Mexican Ambassador to this country. The formalities of their visit were soon dispensed with. Mr. Hoover drew his guest to a seat on a sofa and there for more than ten minutes the President of the United States and the President-elect of Mexico talked, recalling, in a way, the memorable informal conversation which President Hoover and Ramsay MacDonald, the Prime Minister of England, held as they sat some months before on the trunk of a fallen tree near the president's lodge in the Virginia Mountains. The conversation today was said to be of strictly a general nature, chiefly personal.

A further honor will be done Señor Ortiz Rubio and his retinue tomorrow night, when they will be the principal guests at a State dinner at the White House.

Dwight W. Morrow, the American Ambassador to Mexico, gave a dinner to the visitors at the Carlton Hotel tonight.

Children Also in Party.

Señor Ortiz Rubio and his party arrived in Washington from Baltimore, where he had been under medical treatment for a week. Accompanying him were his wife, Dr. José Puig Causarane, Director of the Federal District of Mexico, and Señora Puig Causarane; General Manuel Perez Trevino, Director of the National Revolutionary party, and Señora Trevino; Señor Hernandez Chazero, private secretary to the President-elect, and Señor Compos Ortiz, first secretary of the Mexican Embassy in Washington, who went to Baltimore to accompany them here.

The President-elect's children, Ofelia, aged 9; Pascual, 6 years old, who terms himself his "daddy's aide," and Eugenie, aged 4, came over on an earlier train with their aunt, Señora Esther Ortiz Mejia, sister of Señora de Ortiz Rubio, also a member of the official party.

Secretary Stimson, George Akerson, secretary to the President, and various State Department officials and executive aides met the President-elect and his party.

Is Grateful for Reception.

At his first interview tonight, Señor Ortiz Rubio took special occasion to express his thanks for the reception given him upon his arrival at the capital.

"I am very thankful for the reception, both in the name of the Mexican people and for myself," he said.

Señor Ortiz Rubio said tonight that he had not discussed with President Hoover the possibility of a return visit to Mexico, but that the Mexican people would be most happy if such could be arranged.

The Mexican President-elect spoke of his country with evidence of an abundance of faith in her future. Asked if he were in this country seeking a loan, he replied:

"Mexico has enough resources; she does not need a loan."

President-elect Ortiz Rubio said that an improvement in transportation facilities in the Republic also was to be expected. He predicated this on the announcement that former President Calles had been induced to take part in improving the railway situation.

"I know General Calles to be an able man," he said, "and I look for improvement."

After his official visit to Washington, Señor Ortiz Rubio and his party probably will visit the northern part of the United States, he said. He expressed his desire to visit Buffalo and Niagara Falls and "the industries of Detroit."

Like President Hoover, Señor Ortiz Rubio is an engineer.

Colombians Rally for Envoy Here.

Special Cable to THE NEW YORK TIMES.

BOGOTA, Dec. 26.—Four thousand Liberals staged a demonstration this afternoon in favor of the Presidential candidacy of Dr. Enrique Olaya, now Colombia's Minister in Washington. Members of other parties did not participate.

ALLAN HOOVER HOST TO YOUNG VISITORS

He Entertains Children of Ortiz Rubio and Mexican Ambassador at the White House.

WASHINGTON, Dec. 26 (AP).—Allan Hoover, son of President Hoover, today entertained half a dozen sons and daughters of the President-elect of Mexico and the Mexican Ambassador at a second children's Christmas party in the White House—this one uninterrupted by fire as was the Christmas Eve party. All the guests were under 9.

Mrs. Hoover, meanwhile, made friends with the first lady of Mexico in such a manner that Señora Ortiz Rubio said later she was "enchanted." Though the visitor voiced appreciation of this capital's official welcome, with pomp and silk and circumstance, she added that to her the grandest part was the children's festival.

The children were Ophelia, 8, Pascual, 6, and Eugenie Ortiz Rubio, the last of whom is four years old; and Emilita, José Manuel and Luis Carlos, children of Ambassador Telles of Mexico, the series of whose ages is identical with that of the Mexican President-elect's children.

Sitting at the head of the table, Allan Hoover kept them chattering with delight, the wife of the President-elect explained, while the sweets were passed and passed again in the state dining room. Then he and his mother led the young guests into a parlor on the lower floor of the mansion and gave them carte blanche at a Christmas tree.

Many toys made the children happy. Señora Orit Rubio's word for Mrs. Hoover's son as a host was that untranslatable "simpatico," meaning, in up-to-date American, "swell."

Dressed in black, with the chic that is proverbially Parisian, Señora Ortiz Rubio bore out her own observation that her countrywomen are "not much different" from those in the United States. Short black hair showed under the close fitting edge of her felt and straw hat. Her crêpe gown was fashioned on princess lines, youthfully, and her coat was moderately furred.

"Later," she prophesied, "Mexican women will be even more like their American sisters in participation in efforts toward world peace. They talk and read affairs now, and are deeply interested. And that later development will be, I think, good."

Declaring her hostess of the afternoon to be "the most charming in many lands," the wife of Mexico's next President said she would invite Mrs. Hoover to return the visit if opportunity offered. The two found much in common, chatting in Spanish, of their protracted sojourns in many countries.

EGYPT'S RETURNS ALL IN.

Opposition Won Only Seven Seats —New Vote for 12.

Wireless to THE NEW YORK TIMES.

CAIRO, Egypt, Dec. 26.—Complete returns of the elections of last Saturday show these results:

Wafdists (Nationalists), 187; Ittihadist, 3; Extreme Nationalists, 4; Independents, 20.

Some Independents have now told the ward leaders of their adherence.

There will be reballoting in eighteen constituencies, after which Premier Adly Pasha's Cabinet will resign and King Fuad will call Nahas Pasha to form a government.

FIRST LABOR CONGRESS PLANNED BY CUBANS

Attendance of 6,000 Is Expected at Havana Jan. 15—Americans Will Go as Observers.

HAVANA, Dec. 26 (AP).—Preparations are going forward for the opening on Jan. 15 of the first Cuban labor congress. Large delegations will come from all parts of the island and with a delegation from the American Federation of Labor will be present as observers.

Interior points of the island will send more than 4,000 men to attend the meetings to be held here. Havana will add at least 2,000 worker representatives, according to labor officials.

Great importance is being attached to the forthcoming labor meetings as it will constitute the first attempt of all insular organizations to meet in discussion of labor problems and in an attempt at closer cooperation.

The program being drafted will be wholly dedicated to the discussion of problems affecting working conditions throughout the island, from the ports and custom houses of the nation to every sugar mill, store or business in Cuba.

Paroled to Return to England.

PHILADELPHIA, Dec. 26 (AP).—Lewis Stanley Teller, alias Louis Taylor, 20 years old, of London, England, was paroled from the county prison today, after serving eighteen months of a two-to-ten-year term for theft of an automobile, and was ordered deported at once to England. A probation officer recently communicated with the youth's parents in England and arranged to have him sent home.

SAKS-FIFTH AVENUE
NEW YORK

Before Going South...

Place Your Valuable Furs In Our Care

The Saks-Fifth Avenue vaults are the most modern in New York. Rates are very moderate, and your furs are available almost at a moment's notice.

Plaza 4000 . . . Extension 342

SAKS FIFTH AVENUE
New York

Announcing for Today . . .

CLEARANCE of
600 TRIMMED HATS

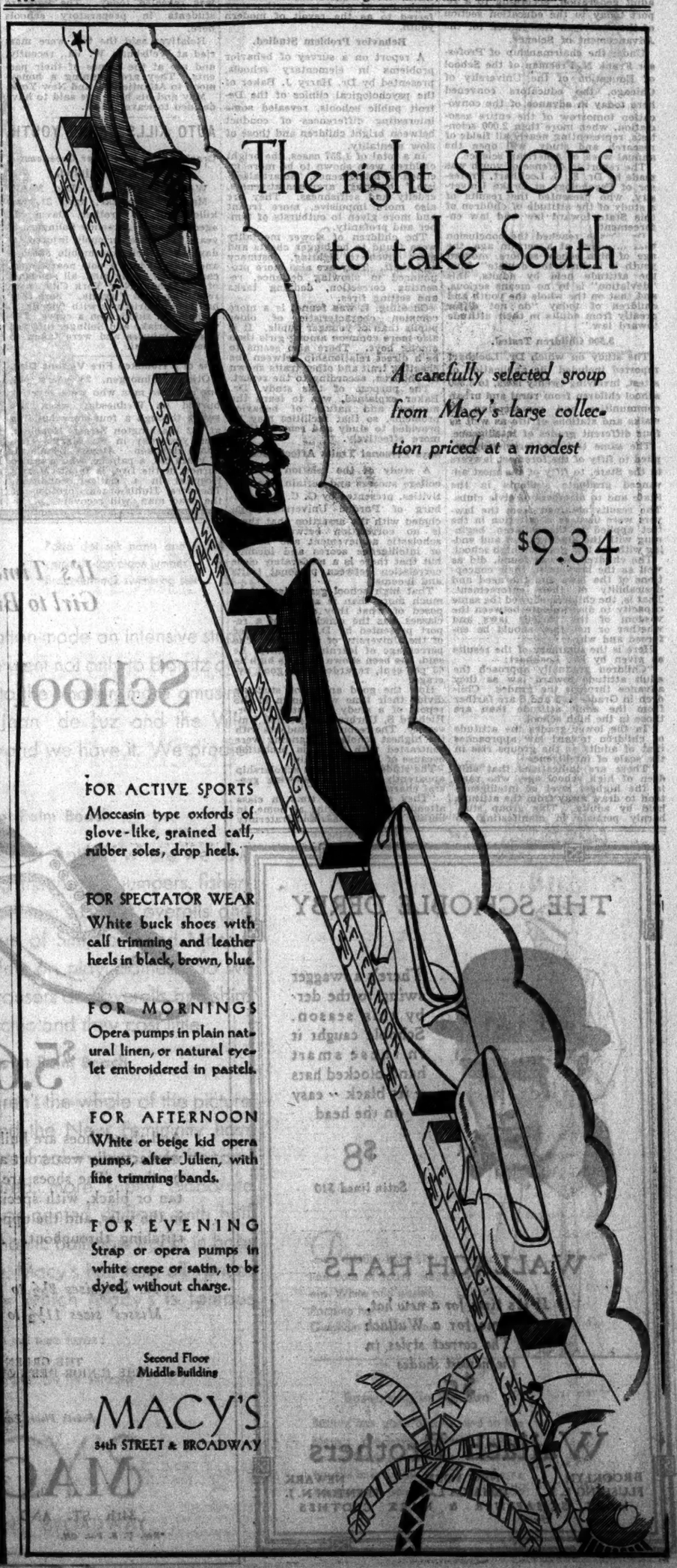
formerly up to 35.00

5.00

Hats from our regular stock, including a great many from our workrooms. Early selection will be distinctly to your advantage.

THIRD FLOOR

NO EXCHANGES NO C. O. D's ALL SALES FINAL



The right SHOES to take South

A carefully selected group from Macy's large collection priced at a modest

$9.34

FOR ACTIVE SPORTS
Moccasin type oxfords of glove-like, grained calf, rubber soles, drop heels.

FOR SPECTATOR WEAR
White buck shoes with calf trimming and leather heels in black, brown, blue.

FOR MORNINGS
Opera pumps in plain natural linen, or natural eyelet embroidered in pastels.

FOR AFTERNOON
White or beige kid opera pumps, after Julien, with fine trimming bands.

FOR EVENING
Strap or opera pumps in white crepe or satin, to be dyed, without charge.

Second Floor
Middle Building

MACY'S
34th STREET & BROADWAY

BRIGHTEST STUDENTS FOUND MOST RADICAL

Drake University Psychologist, at Science Meeting, Says Less Advanced Tend to Orthodoxy.

3,500 IOWA PUPILS TESTED

Attitude Toward Law and Its Enforcement, in General, Was Found Much Like That of Adults

INCOME FACTORS STUDIED

Economic Success Does Not Vary With Scholarship, Purdue Educator Asserts.

From a Staff Correspondent of The New York Times.

DES MOINES, Iowa, Dec. 26.—Modern, so-called revolting youth, as seen by pessimists of the press and pulpit fearful of an increase in the number of young criminals and of children inclined to lawlessness, is not at all as bad as it is sometimes pictured, but is, on the contrary, no better and no worse than the present adult generation, according to a report today to the education section of the American Association for the Advancement of Science.

Under the chairmanship of Professor Frank N. Freeman of the School of Education of the University of Chicago, the educators convened here today in advance of the convocation tomorrow of the entire association, when more than 2,000 scientists, representing nearly all fields of research and study, will open the annual week of American science.

The report in defense of youth was made by Dr. E. G. Lockhart, Professor of Psychology at Drake University, who presented the results of a study of the attitude of children of this State toward law and law enforcement.

Dr. Lockhart reached the conclusion that although at a certain age, the age of high school seniors, modern youth is inclined to "deviate" from the attitude held by adults, this "deviation" is by no means serious, and that on the whole the youth and children of today "do not differ greatly from adults in their attitude toward law."

3,500 Children Tested.

The study on which Dr. Lockhart reported included the application of a test, involving twenty laws, to 3,500 school children from rural and urban communities and representing all walks and stations of life as well as four different grades of intelligence.

The same test was previously applied to fifty of the foremost lawyers in the State, to fifty of the most advanced graduate students in the State and to members of civic clubs. The results obtained from the lawyers were used as a criterion in the test applied to the children, beginning with the kindergarten and ending with the last grade in high school.

The children, it was found, did as well as the lawyers in their conceptions of the laws and the need and desirability of their enforcement. That is, the children showed the same capacity to discriminate between the wisdom of the various laws and whether or not they should be enforced and why.

Here is the summary of the results as given by Dr. Lockhart:

"Children gradually approach the adult attitude toward law as they advance through the grades. Children in Grades 4, 5 and 6 are farther from the adult attitude than are those in the high school.

"In the lower grades the attitude of children toward law approaches that of adults as the groups rise in the scale of intelligence.

"There are indications that children of high school age, who rank in the highest level of intelligence tend to draw away from the attitude held by adults. This group stubbornly persists in manifesting an attitude that does not conform to that of adults.

Sex Affects Attitude Little.

"Sex appears to have no influence of consequence on the attitude toward law. In Grades 11 and 12 (third and fourth years of high school), the girls are shown to have an attitude slightly nearer that of adults than the boys. This difference is small, but constant.

"It appears from this study that socio-economic status is of no consequence in determining attitude toward law.

"The outstanding conclusion is that children do not differ greatly from adults in their attitude toward law.

"This study shows clearly that attitude toward law is approximately the same for children in all social and civic conditions, whether in the rural community or a city environment, and is but slightly different from that of adults, whether lawyers, graduate students or members of a civic club.

"The study shows a wide range of attitudes toward law among children as among adults, but the range is due to individual difference rather than group or class difference.

"We find a lawless attitude as frequently among those of high intelligence as among those of low intelligence; among those of high socio-economic status as among those of low socio-economic status. The lawless attitude seems to be a problem of the individual, and not one of social, economic or intelligence level."

With respect to the "deviation" shown by highly intelligent children of high school age, Dr. Lockhart declared that while this deviation does not appear serious, it does pull down the score, and the persistence of the "deviation" is significant enough to justify far-reaching and exhaustive research.

It was obvious from Dr. Lockhart's statement that it is this point, the point of persistent "deviation" shown by intelligent high school boys and girls from the general conceptions of law and law enforcement, which apparently marks the beginning of what is sometimes referred to as the revolt of modern youth.

Behavior Problem Studied.

A report on a survey of behavior problems in elementary schools, presented by Dr. Harry J. Baker of the psychological clinics of the Detroit public schools, revealed some interesting differences of conduct between bright children and those of slow mentality.

In a total of 1,357 cases, the bright children were shown to be more inclined to interference, "smart-aleckism," bullying, argumentativeness, cruelty and selfishness. They are also more impulsive, more truant and more given to outbursts of temper and profanity.

The children of slower mentality were found to be bigger cheats and more given to fighting, obstinacy and theft. They are also more pronounced in showing defiance, resenting correction, dodging tasks and setting fires.

Cheating, it was found, is a more common characteristic of older pupils than of younger pupils. It is also more common among girls than among boys. There also seems to be a direct relationship between the cheating trait and other traits shown by children, according to the report.

The purpose of this study, Dr. Baker explained, was to learn the number and nature of behavior problems, so that facilities may be provided to study and remedy them more effectively.

Says Personal Traits Affect Income.

A study of the relation between college success and certain later activities, presented by G. C. Brandenburg of Purdue University, concluded with the assertion that there is no correlation between either scholastic achievement and income or intelligence scores and income, but that there is a moderately close correlation between personal traits and income.

That high school graduates retain much more than is sometimes supposed of what they study in their classes was the conclusion of a report presented by D. A. Worcester of the University of Nebraska. The percentage of learning retained, he said, has been shown to be as high as 63 per cent, regarded as a good average.

How the good and poor students divide their time was shown in the report of a study presented by Dr. Richard S. Uhrbrock of Cornell University. The records of students with the highest scholastic standing were contrasted with those on probation because of low scholarship.

The students with high scholarship apparently have the following general characteristics:

"They spend more time in class attendance, in studying at home, in library work, on class and fraternity committees, writing reports, themes, &c., walking or riding to and from classes; in remunerative work; reading newspapers, magazines, novels; on family duties, letters, &c.; listening to visiting lecturers, keeping record of use of time.)

"They spend less time in conferences with instructors, in physical exercise, attending movies, plays, concerts; on parties, dances, dates; card playing, automobile riding for pleasure, 'bull sessions,' smokers, chats, &c.; shopping, telephoning, at meals, bathing, shaving, dressing, &c.; sleep."

The high scholarship men averaged 56.57 hours a week on school work of various types, while the students on probation spent 49.52. The difference, or 7.07 hours, represents about a full working day each week.

The men who make high grades are more likely to engage in remunerative work than those who make up the low scholarship group. This was in contradiction with the report presented by Mr. Brandenburg.

One of the main differences that exists between the two groups of students studied is in the amount of time devoted to personal and social activities. The high scholarship men spent 44.52 hours a week on such activities, while those on probation spent 51.35 hours in these pursuits. The difference, or 6.83 hours, may represent the margin that lies between a good and a poor student.

The total time spent in sleep by the members of the two groups was about the same. The distribution of sleeping time for the low scholarship men was irregular, however. Some took naps during the afternoon.

PITTSBURGH GIRL ELOPES.

Manufacturer's Daughter Marries Preparatory School Classmate.

PITTSBURGH, Pa., Dec. 26 (AP).—The elopement of Betty Lewis, aged 16, daughter of J. E. Lewis, president of the Harbison-Walker Refractories Company, and Harry C. May Jr., son of a prominent broker here, was revealed today. The two are students in preparatory schools here.

Relatives said the two were married at Wellsburg, W. Va., recently, and are at the homes of their parents. They are planning a honeymoon to Atlantic City and New York.

May and his bride are said to have decided to leave school.

AUTO KILLS BRONX YOUTH.

Crashes Into Pole Near Greencastle, Pa.—Two Injured.

WAYNESBORO, Pa., Dec. 26 (AP).—Mason Timberlake, aged 21, was killed and his brother, David M., aged 19, and Lawrence Solinger, 18 years old, were seriously injured today when their automobile skidded and crashed into a pole near Greencastle. The young men, all residents of the Bronx, New York City, were returning from Virginia, here they had spent Christmas with friends.

Their car skidded on a curve. David Timberlake and Solinger suffered internal injuries and were taken to a local hospital.

One of 3 Hoboken Fire Victims Dies.

Otto Kuhlmorgen, 28 years old, one of three men who were severely burned on Wednesday when fire swept through a four-story building at 232 Washington Street, Hoboken, died yesterday in St. Mary's Hospital, Hoboken. August Leonhard, 57 years old, a painter, who was also burned in the fire, is in St. Mary's Hospital in a critical condition. Theodore Huhlmorgen, brother of the dead man, will recover.

JEWS HERE OBSERVE 'FEAST OF LIGHTS'

Candles Aglow in Synagogues and Homes as Chanukah Merriment Goes On.

CHILDREN'S PARTIES TODAY

Plays to Be Given Celebrating the Heroism of Judas Maccabeus, Who Saved His People.

Jews in New York and throughout the world began at sundown yesterday the celebration of Chanukah, or "The Feast of Lights," in commemoration of Judas Maccabeus, whose patriotism preserved Judaism and the Jewish people. Before the feasting and merriment began, candles were lighted in homes and synagogues.

Ceremonies were held in all the ninety-one institutions affiliated with the Federation for the Support of Jewish Philanthropic Societies, and will continue today with a series of parties and plays to be given in the seventeen child-caring institutions of the federation.

Services were held in the auditorium of the Beth Israel and Maternity Hospitals for those who were able to attend, while special services were held for the bed-ridden.

Plays commemorating the feasts of Judas Maccabeus, written by the children, will be performed this week in the Talmud Torah school. The young wards of the Hebrew Sheltering Guardian Society will have a Chanukah party, as will the seventy-five little folk of the Children's Haven of Far Rockaway, Long Island, who will be the guests of the children of Woodmere at a dinner and entertainment. Warner Brothers will give their annual Chanukah party on Sunday to the children of the Hebrew Orphan Asylum, 1,560 Amsterdam Avenue.

Chanukah will be celebrated nationally by Hadassah, the Women's Zionist Organization of America, and at hundreds of senior chapters and junior units the story of Chanukah will be told and Chanukah tableaux and dances presented.

The annual Chanukah campaign for contributions to the Palestine School Luncheon Fund, which provides hot meals daily to school children in Palestine, will be held Sunday. Rabbis, teachers in the religious schools and Hadassah members will speak to the thousands of children in Talmud Torahs and Sunday Schools on the work of the fund.

SHIP DISABLED IN STORM.

Norwegian Freighter, Off Cape Race, Reports Her Rudder Broken.

HALIFAX, N. S., Dec. 26 (AP).—With her rudder damaged by mountainous seas, the Norwegian freighter Betty, of 2,449 tons gross, was hove to this morning riding out a gale 450 miles east by northeast of Cape Race, Newfoundland, according to a message received here from Captain Beyer, master of the ship.

Word from the stricken freighter, twenty-two days out of Hull, England, coal-laden for Halifax, came when fear was growing that the Betty had gone down in a recent gale.

When the weather moderates, Captain Beyer said, an attempt will be made to reach St. John's, N. F.

FINDS LESS DRINKING BY COLLEGE STUDENTS

Master of Alpha Epsilon Pi Says Tour Showed There Was More In West Than in East and South.

A recent tour of sixteen universities and colleges throughout the United States convinced Sigmund Steinberg, Supreme Master of Alpha Epsilon Pi, an undergraduate Jewish fraternal organization, that drinking among students has shown a marked decline in the past year. The report was made at the opening session yesterday afternoon of the fraternity's thirteenth annual convention in the Hotel McAlpin, and was based on comparisons with findings on a similar trip by Mr. Steinberg last year.

In general, Mr. Steinberg said, more drinking was found among students of Western institutions than among those in the East and South. The fraternity houses in the institutions visited, he said, for the most part had stricter rules dealing with liquor than the scholastic authorities themselves. Punishments for breaking these rules, he noticed, included expulsion from the fraternity and fines as high as $50.

Last night the delegates to the convention attended a dinner in the hotel at which the speakers were Rabbi Joseph Silverman, rabbi emeritus of Temple Emanu-El; David A. Brown, chairman of the Palestine Emergency Fund; Harold Riegelman, former chairman of the Interfraternity Conference, and Judge William M. Lewis of Philadelphia, chairman of the United Palestine Appeal.

Judge Lewis urged the college men to help build up the leadership of the Jewish race in this country. He said that, with stricter immigration laws, American Jewry could not rely on the influx of foreign genius to point the way in racial affairs.

The convention will continue through Sunday night, when a formal dance will be held at the McAlpin.

PLANES OF 3 NATIONS IN HUNT FOR EIELSON

By WALTER DURANTY.

Continued from Page 1, Column 8.

were wrong in believing the Arctic night would make flying almost impossible without elaborate lighting arrangements. King says there is a full two hours of daylight on the Siberian coast at this period.

Even should his request to be sent as a pilot be refused, King would be glad to accompany the expedition as an auxiliary flier and adviser. Eielson is one of his best friends and they have flown together in Alaska for the past five years.

King put at the disposal of the Soviet authorities the latest maps of the Siberian coast, which were lacking here.

Moscow Asks Nations to Aid.

MOSCOW, Dec. 26 (AP).—The Soviet aviation authorities today issued an appeal to the population of the northeastern coast of Siberia to join in the search for the lost American aviators, Carl Ben Eielson and Earl Borland.

The government has offered a reward of 2,000 rubles (the gold ruble is worth about 50 cents) to any person indicating the whereabouts of the plane or of the aviators.

Litvinoff Notifies Washington.

Special to The New York Times.

WASHINGTON, Dec. 26.—Acting Foreign Commissar Litvinoff at Moscow today notified Secretary of the Interior Wilbur and Senator Borah of the steps taken by the Soviet Government to aid in the search for Carl Ben Eielson and Earl Borland near North Cape, Siberia.

The message to Secretary Wilbur was transmitted through Boris E. Skvirsky, head of the Soviet Union Information Service in Washington.

According to the cablegram sent through Mr. Skvirsky, the Soviet Government is planning a search for the lost fliers both by an aerial expedition headed by Semyon Shestakoff, commander of the plane which flew from Moscow to New York last Fall, and by dog teams.

Senator Borah, in his appeal directly to the Soviet Government several days ago to aid in the search for Eielson and Borland, suggested the Russian steamers Stavropol might assist. M. Litvinoff's reply, which the Senator made public reads:

Moscow, Dec. 26, 1929.

Senator William E. Borah,
Washington.

Stavropol is ordinary steamer, not ice breaker; ice bound, itself need of help. Dec. 18, Stavropol been instructed send out dog team expedition purpose locate Eielson and Borland, but due damaged radio it can receive, but not send information.

Soviet Government organizing in a few days expedition by plane, type Land of Soviets, with Shestakoff, recently returned from America, as pilot. Two airplanes located at present at Bay Providence will also participate in search. Soviet government will be happy if purpose of expedition will be successfully achieved.

LITVINOFF.

Senator Borah, expressing his appreciation on the additional news from Moscow that the Soviet authorities are offering a reward for clues as to Eielson and Borland, said:

"They are doing a very fine thing."

Soldier Freed in Liquor Case.

Judge Mortimer W. Byers, in the United States District Court in Brooklyn, dismissed yesterday the indictment of conspiracy to remove liquor from the United States Army Base against James T. Taylor, a private in the army. Motions for dismissal on behalf of James Connaughton, prohibition agent, were denied. Judge Byers will deliver his charge this morning, after which the case will go to the jury.

WESTCHESTER PAY RISES.

Supervisors Vote Increases to Several County Officers.

Special to The New York Times.

WHITE PLAINS, N. Y., Dec. 26.—Before voting today for the resolution to increase the salary of the Sheriff from $10,000 to $12,000 and taking the County Register from the fee system and giving a salary of $12,000 to him, James A. Sullivan, minority leader of the Westchester Board of Supervisors, reminded the board that there was "some inconsistency" in the salaries voted to county employes.

He referred in particular, he said, to the board's action last year in reducing the salary of judges of the Children's Court from $15,000 to $12,000. The reduction was voted down in the Legislature. Sullivan declared the salaries voted to the Sheriff and Register were the highest paid by the county to lay employes.

The board also voted increases of $1,000 a year to the Controller and $1,500 to the County Treasurer.

Endicott Hotel
81st Street & Columbus Ave.
WEEKLY RATES

Single Room with Running Water from	$10.00
Double Room with Running Water from	15.00
Single Room with Shower	13.50
Outside Room and Bath (for one) From	16.00
(for two) From	18.00
Suites	25.00—30.00

Telephone: Trafalgar 6400

It's Time for a Girl to Buy New

School Shoes

$5.64

And these shoes are built for the sort of girl who actually wears out as many shoes as her brother. The shoes are made of good calf, tan or black, with specially selected leather in the soles, and the uppers and extra strong stitching throughout. A real sports shoe.

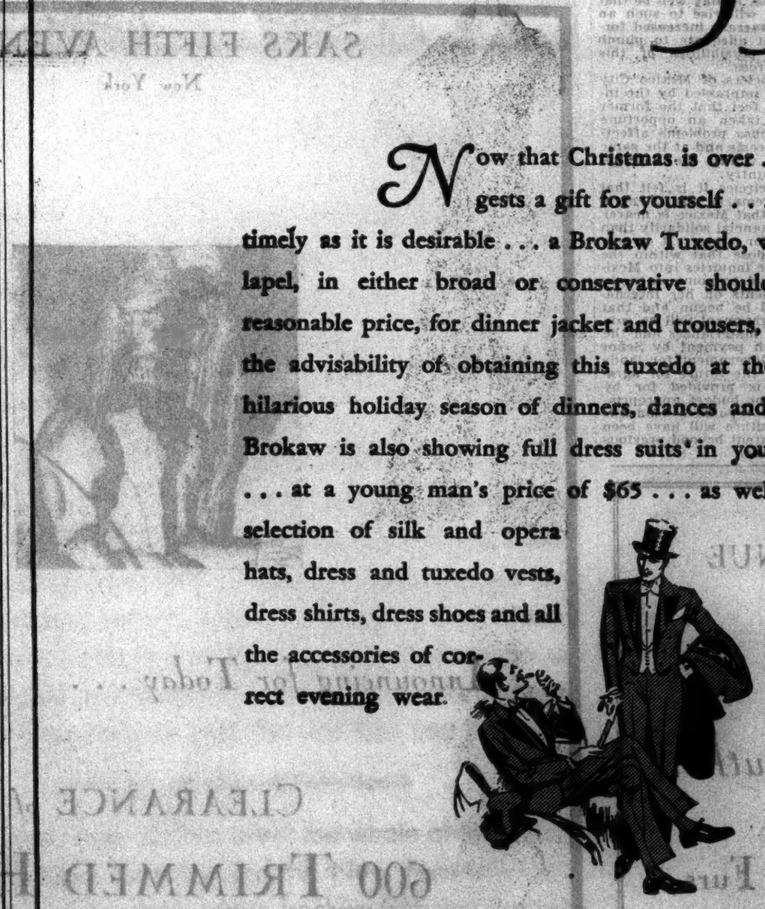
Jr. Deb-sizes 2½ to 7, B to D $5.64
Misses' sizes 11½ to 2, B to D $4.64

THE GREEN ROOM
THE JUNIOR DEB'S OWN SHOE SALON

Fourth Floor, East Building

MACY'S
34th ST. AND BROADWAY
*Reg. U. S. Pat. Off.

"Among those present" at the best parties... the BROKAW TUXEDO at $55



Now that Christmas is over . . . Brokaw suggests a gift for yourself . . . a gift that is as timely as it is desirable . . . a Brokaw Tuxedo, with a new peak lapel, in either broad or conservative shoulder models. Its reasonable price, for dinner jacket and trousers, further suggests the advisability of obtaining this tuxedo at the height of this hilarious holiday season of dinners, dances and theatre parties. Brokaw is also showing full dress suits in young men's styles . . . at a young man's price of $65 . . . as well as a complete selection of silk and opera hats, dress and tuxedo vests, dress shirts, dress shoes and all the accessories of correct evening wear.

BROKAW SUITS . . . . $45 to $85
BROKAW OVERCOATS . $45 to $125

FURNISHINGS . . . SHOES . . . HATS

BROKAW BROTHERS
ON BROADWAY AT 42nd STREET
AT TIMES SQUARE SUBWAY STATION
Founded 1856

THE SCHOBLE DERBY

There's a swagger swing to the derby this season. Schoble caught it in these smart hand blocked hats -- jet black -- easy on the head

$8
Satin lined $10

WALLACH HATS

If it's time for a new hat, it's time for a Wallach hat. The correct styles in the newest shades

$5

Wallach Brothers
BROOKLYN FLUSHING L. I. NEW YORK JAMAICA L. I. NEWARK TRENTON N. J.
HART SCHAFFNER & MARX CLOTHES

CAPPER DEFENDS FARM BOARD POLICY

Says Attack by National Commerce Chamber Was Inspired by "Grain Gamblers."

HOLDS LAW MISUNDERSTOOD

Senator Asserts Chamber Has Missed the Purpose of the Agricultural Marketing Act.

Special to The New York Times.

WASHINGTON, Dec. 26.—Senator Capper of Kansas, who is regarded as one of the more conservative members of the farm bloc, said today that the United States Chamber of Commerce was on the wrong track in joining with the "grain gamblers" in its attacks against the Farm Board's policy of financing cooperatives in the marketing of grain.

The Senator expressed the belief that the board was carrying out the 'spirit and letter of the act." Its program of loaning money for warehouses has been attacked by Julius H. Barnes and grain dealers of Kansas, Minnesota and other Western states.

Senator Capper said that the farmers did not expect the board to be dictated to by these interests. If the present system proves ineffective, he said, "there are the equalization fee and debenture plan in the background."

"It is too early, of course, to pass judgment on the Federal Farm Board," Senator Capper said. "The board will be known by its works, and it has a long-time job to perform.

"But I want to say that it looks to me as if Chairman Alex Legge and his board are on the right track. The program outlined is in line with the spirit and letter of the agricultural marketing act. Carried out intelligently and energetically, the program of marketing farm products through farmer-owned and farmer-controlled cooperative marketing agencies will enable both the farmer and those who eat what the farmer produces to profit in the long run.

Declares Act Is Misunderstood.

"I must confess I am not in sympathy with the attacks on the Farm Board and its policies by the 'grain gamblers,'" Senator Capper continued, "and these are the ones back of the recent attacks made by the grain trade as a whole. It is regrettable that the Chamber of Commerce of the United States has joined forces with the grain trade. My own idea is that the Chamber of Commerce committee, just as Chairman Legge said in his letter to Mr. Butterworth, president of the Chamber of Commerce, is laboring under two misunderstandings.

"In the first place, it misinterprets the agricultural marketing act, which proposed to place agriculture in position to market its own products and control enough of each major commodity to have a say in its marketing and market price. Chairman Legge phrased it nicely when he said the Chamber of Commerce 'misunderstood the issue.'

"In the second place, if cooperative marketing is to be confined to local cooperatives depending upon local handling of grain, for instance, to solve the grain marketing program, then the farmers may as well forget cooperative marketing as a solution of their marketing problem.

"It is the 'boys who trade in pink slips of paper,' rather than actual handlers of wheat, who may be put out of business by the cooperative grain marketing program sponsored and financed by the board, Chairman Legge says.

Says Consumers Will Not Suffer.

"If he is correct in that assumption, neither the farmer who produces grain nor those who eat what he produces are in line to suffer. Both can get along just as well without the grain gambling and 'trading in pink slips of paper,' in my judgment.

"The Federal Farm Board still is on trial, so far as agriculture is concerned. The agricultural West will hold President Hoover and the Federal Farm Board responsible for its actions. The board is working out a program which has the approval of the President. It is my judgment that the great mass of the farmers in the country, and particularly in the Middle West, are in sympathy with that program. They hope it will work. So far the actions and announced policies of the board, on the whole, lead them to believe that it is likely to work, if any such plan can work.

"The agricultural Middle West realizes that the biggest work of its kind ever given to a group of men in this country has been handed to the Federal Farm Board. There also is a general feeling that President Hoover picked a good board and selected a good chairman in Mr. Legge.

"Farmers do not expect that the Federal Farm Board can, through some magic no one else possesses, find an overnight solution for the farm problem. As a rule, they are rather pleased that the board has not rushed headlong into attempts at quick relief. But neither do the farmers expect the board to allow itself to be dictated to by the grain trade, nor the live stock exchanges, nor even by the Chamber of Commerce of the United States.

Expect Orderly Marketing.

"Farmers appreciate statements from the Chamber of Commerce and other groups that these 'believe' in the principle of cooperative marketing. But these same farmers expect, if orderly marketing through farm cooperative marketing associations is to be the foundation of the program to place agriculture on an equality with industry—these farmers expect the Farm Board to believe also in the 'practice of cooperative marketing.' And they expect the board to put the principle into practice to the full extent of its broad powers under the agricultural marketing act.

"The board is made up of strong men. They should be given every chance to function. They should have freedom of action to the extent provided by the law. No one has any objection to criticism or suggestions from any source, but the board should not be coerced."

FEDERAL CONVICTS AT WORK

Mitchell Announces Test in Alaska to Allay Unrest.

Special to The New York Times.

WASHINGTON, Dec. 26.—An experiment in the employment of volunteer Federal prisoners at labor in the construction of Alaskan highways has been started near Juneau, Attorney General Mitchell announced today.

The prisoners, who are employed on the construction of what is known as the Perseverance Mine Road, will not compete with outside labor, the Attorney General said, and he predicted that the plan would assist in "allaying the unrest which is widely prevalent in the overcrowded prisons in which Federal prisoners are confined."

"The plan was approved by the department," the announcement said, "as being in line with the general plans adopted by the Federal Prison Bureau for giving employment to prison labor under the most feasible conditions, thereby constituting a measure of real prison reform."

STATE FIGHTS PEACH RATES

Tells I. C. C. New York Fruit Slump Was Due to Rail Charges.

Special to The New York Times.

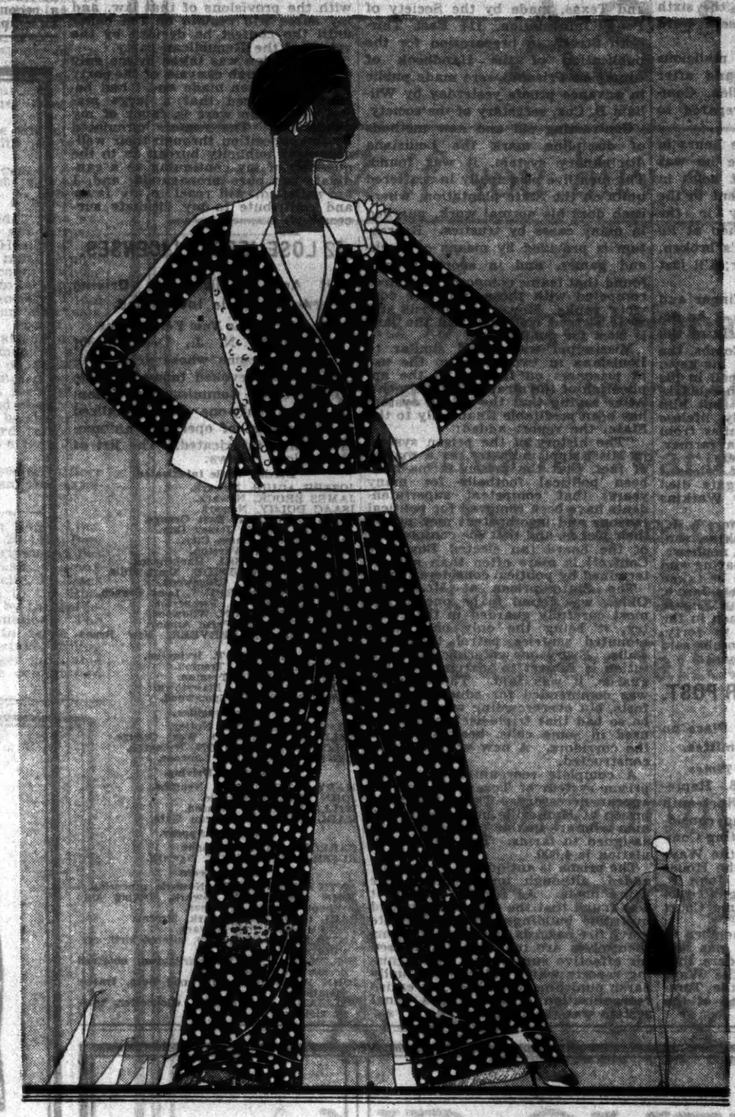
WASHINGTON, Dec. 26.—Charging that present railroad rates react to prevent the free flow of New York State's annual peach crop into other markets and have resulted in a depression in the peach industry, the New York Department of Farms and Markets, together with farm organizations, filed with the Interstate Commerce Commission today a complaint asking a review and revision downward of rates on carload lots. The complaint was directed against all the trunk lines in Eastern territory.

The New York State Farm Bureau Federation, the New York State Horticultural Society and the State Cold Storage Association joined in the complaint, which was filed on behalf of growers largely in Niagara, Orleans, Monroe and Wayne Counties.

Macy's Presents

The Correct Clothes for

In the Sun..and By the Sea..and On the Sand



SHIRT and knee-length shorts in green, yellow, white, or navy linen $11.74
Stitched pique hat . . $2.24
Nowitzky's oil in binocular sling $7.94

SHORT-SLEEVED frock of mannish silk shirting, in new pastels $27.75
Silk shirting in the new pastels is a high fashion.

MECHANIC'S overall jumper in navy, white, green, yellow, or raspberry linen. With day-laborer's cap to match $11.74
Workmen's huge handkerchief 94¢

Polka dot silk pants and jacket with camisole-top pique jumper . $27.75
Bracelet-neck swimming suit . $5.54

Macy's expert style organization made an intensive study of smart Continental resorts. We went not only to Biarritz and Antibes and the Lido—but also to the smaller, more amusing places—Juan les Pins and St. Jean de Luz and the Villa d'Este. We know what's what—and we have it. We predict that this year there will be

a peasant class at Palm Beach

This peasant idea we came upon at Antibes where we saw the "Ancient Antibiens" wearing mechanics' jumpers, fishermen's fantastic regalia, and workmen's cotton overalls and shirts. We believe that this vogue of Simplicity and Masculinity will have an enormous effect on play clothes. So we have assembled quantities of trousers and overalls and shirts and shorts. They are cute and chic and they cost little.

and a leisure class at Palm Beach

But rough and ready clothes aren't the whole of the picture. Indeed, the New Formality and the New Femininity have even touched the classic sports frock—which has become longer, more fitted, more flared, more subtly elaborate. Afternoon frocks in silk crepe or printed chiffons with half-sleeves are important. And romantic ballroom frocks in baby pastels or dazzling dead white. Macy's has them all—priced at the same thrifty prices for which Macy's is famous.

THE LITTLE SHOP ON THE THIRD FLOOR
AND
THE LITTLE SHOP OF ACCESSORIES ON THE BALCONY

MACY'S
34TH STREET AND BROADWAY

THE classic printed chiffon for long languorous evenings $48.75
The chic and short bow-wrap of transparent velvet . . $44.75

DOUBLE-BREASTED princess line coat of loose weave woolens. White and pastels . $38.75
Panama hat $8.04
Gingham triangle scarf . $2.74

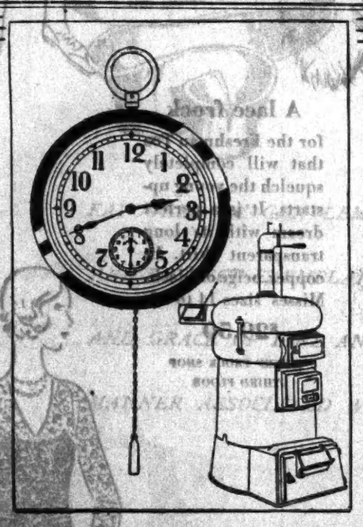
Basqueing in the Sun

Biarritz has gone Basque, and so has Macy's. We have a splendid collection of Basque accessories. There are
Basque linen bags $2.74
Basque lined parasols . . . $3.69

SHORT-SLEEVED tuck-in frock of cotton polo mesh . $14.74
Pastel stitched felt . . $8.04
Polka dot pouch bag of handkerchief linen $6.94

Cork and Gingham

Both new and smart in accessories. Macy's has Nowitzky's cork and oil-cloth sabots for $10.74
Cork beads to match . . $2.74
Gingham beads $4.04
Gingham scarfs $2.74
Gingham bags $6.94



FURNACE CLOCKS

$3.09

Attach one of these efficient automatic furnace clocks to your coal furnace and let it turn on the heat for you in the morning. A reliable time-keeper made for years of good service.

Sixth Floor, East Building

MACY'S
34th STREET & BROADWAY

AIR FARE TO MEET RAIL-PULLMAN RATE

Universal Airlines Make Bid for Travel In 1930 by New Level for Business Men.

TO ISSUE MILEAGE BOOKS

System, In Force at Once, Applies to Transcontinental and Chicago-Mexico City Routes.

As the first bid of the 1930 campaign by airline operators for increased air travel, rates equal to combined railroad and Pullman fares were announced yesterday by Universal Airlines, a subsidiary of the Aviation Corporation. Under the plan outlined by Colonel Halsey Dunwoody of Universal the new rates will apply only to business travel and mileage scrip books similar to those formerly used on railroads will be sold.

The first two lines which will use such rates will be those now operating on the air-rail transcontinental line of the company and another which runs from Chicago to Mexico City by train and plane. The mileage books will be issued to cover $250 worth of coupons, each coupon representing one passenger-mile at rail and Pullman rates and being exchangeable for regular tickets on the airlines.

Colonel Dunwoody said that the new scale was in line with President Hoover's plan to speed up business in 1930. He declared, however, that the new system would not affect the excursion rate for casual travelers.

"The service is for American business," he said, "and is available over our entire system, but we are not cutting our established rates. The American business man has said that he would use air transportation were the rates not so high. Universal has taken him at his word and through the use of the new air-scrip offers him air transportation at railroad plus Pullman rates.

"A survey covering a period of four months has shown us that we can meet the demands of business for speed within its structure so that commercial travelers may have the opportunity to prove what aviation can accomplish for them. The system will go into effect immediately on all our lines and it will be interesting to note how quickly the modern salesmanager and other executives will take advantage of the plan.

"An example of how the rates will apply may be taken from a trip between Chicago and Kansas City. The established airway fare is $46.75, while the rail and Pullman fare is $21.03. With the use of the air-scrip he will be able to get a through ticket by air in exchange for $21.05 worth of the coupons in his book and will save approximately seven hours over the railroad time between the two cities."

Universal opened its transcontinental air-rail system last June in conjunction with the New York Central and Santa Fe Railroads. Later in the year this service was augmented by the New York-Chicago-Kansas City-Mexico City rail-air-mail line.

LYNCHING VICTIM DIES; FIVE HELD IN ATTACK

Kentuckian Who Survived 13 Bullet Wounds for Hours Named Alleged Assailants.

JACKSON, Ky., Dec. 26 (AP).—Chester Fugate, who was taken from the Breathitt County jail Christmas morning and shot and beaten, died late today after he had accused six men of being the leaders in the latest shedding of blood by members of the Fugate and Watkins families.

Five of the men, kinmen of Clay Watkins, whom Fugate shot to death Dec. 18, came in and surrendered and were held in $5,000 bond each shortly before the death of Fugate.

Lee Watkins of Hazard, the sixth man named by Fugate, sent word that he would surrender.

The warrants charged malicious shooting and wounding, and after Fugate's death G. C. Allen, Commonwealth's Attorney, prepared to issue murder warrants.

Fugate, who lay for five hours in a snow-filled ditch before he was found with thirteen bullet holes in his body, made his statement to the Commonwealth's Attorney in the presence of witnesses. Then at its completion said, "My arm's broken, so I can't raise it to swear; I'll just hold up a finger."

He raised his right forefinger and swore to the affidavit. In it he declared that he recognized six of the men who surprised S. L. Combs, the jailer, bound him and took his keys, dragged Fugate from his cell in his night clothes, beat him with a blackjack, trampled upon him, shot him and hurled his apparently lifeless body into a ditch a few miles from town, where Jim Butler, a farmer, heard his groans and prayers.

The men bound over and released in bail shortly before Fugate died and their kinship to Clay Watkins are:

Samuel J. Watkins, brother; L. K. Rice, son-in-law; Allie Watkins, son, and Earl and Bent Howard, nephews.

All waived preliminary hearing and their cases are expected to be taken up when the grand jury meets Jan. 6.

Estimates of the jailer and Fugate as to the total number of men in the mob ranged from thirty to forty, even as high as 100, and Combs said all the men he saw wore masks.

CONSIDER BLOOM FOR POST.

Democrats May Give Him Place on Ways and Means Committee.

Special to The New York Times.

WASHINGTON, Dec. 26.—Representative Bloom of the Nineteenth New York District is being considered by the Democratic Slating Committee to be a member of the Ways and Means Committee of the House to succeed Representative John F. Carew, who has been designated to be a member of the Supreme Court of New York.

Mr. Bloom has been a member of Congress for four terms. It was said tonight by Democratic leaders that he would be selected on the Ways and Means Committee if the Tammany Hall leaders approved of the choice.

SURVEY CRITICIZES 4 PRISONS IN SOUTH

Mississippi System, Though Profitable to State, Found to Be Political Football.

OKLAHOMA PLANT CROWDED

Louisiana Condemned for Use of Lash—Complete Reorganization in Texas Termed Necessary.

Reports on surveys of prisons in Louisiana, Mississippi, Oklahoma and Texas, made by the Society of Penal Information, 114 East Thirtieth Street, in preparation for the publication of the Handbook of American Prisons, were made public in advance proofs yesterday by William B. Cox, secretary of the society.

Contrasting old and new methods of discipline mark the Louisiana disciplinary system, it was found. The men live principally in scattered units on the State plantation, where each does his normal work, guarded in many cases by trusties. Recreation is provided by means of weekend games, and in sports it was found that teams composed of guards competed with those from the convicts' ranks. However, convicts still wear striped clothing, and the lash is used for punishment.

Mississippi was found similar to Louisiana in two respects, the use of prisoners on farms and the application of the strap as punishment. After saying that the prison system has been profitable financially to the State, the report added:

"The history of the prison system in Mississippi indicates, as a matter of fact, that the prison farms have been political footballs for many years; that competent superintendents have been removed for political reasons and incompetent men put in their places, and that the composition of the board [an elected Board of Control] is more often than not determined by political considerations."

The State prison at McAlester, Okla., was found to be one of the most carefully guarded in the country, it being the only one where mounted sentries patrol the outer walls. Every one entering the institution is subject to search, even the guards, it was said. The chaplain was commended for educational efforts, but overcrowding was found to be so bad that triple-deck bunks are used in some cells, besides cots in the corridors. A new wing is being constructed.

A complete reorganization of the prison system of Texas was said to appear necessary. There the State prison at Huntsville houses some 600 men who are unable physically to be assigned to farms. The prison population is 4,000.

The prison is antiquated, the report added, although improvements are being made. As for the farms, it was found that the men are confined in frame buildings which constitute grave fire hazards and that the farms themselves are too widely scattered for effective supervision. Recognizing reports which indicate unusually harsh punishment methods, an entire reorganization of the State's penal system was recommended.

FRELINGHUYSEN WON'T QUIT

Says Large Majority of Voters Favor His Senatorial Candidacy.

Special to The New York Times.

RARITAN, N. J., Dec. 26.—Joseph S. Frelinghuysen, who will oppose Dwight W. Morrow, Ambassador to Mexico, for the Republican Senatorial nomination in the 1930 primaries, issued a statement here today in which he denied rumors that he would retire from the contest. A large majority of the voters, he said, favor his candidacy.

"In deference to my friends and supporters throughout the State," his statement said, "I feel called upon at this time to brand as false the persistently circulated rumors that I will retire from the Senatorial contest. Recognizing the right of the people under the direct primary law to decide who their candidate shall be, I have filed my petition and have become a candidate in accordance with the provisions of that law, and my name will remain on the ballot until the contest be decided by the voters of the Republican party.

"This action was taken by me only after a thorough canvass of the party voters had been made and I had become convinced that a large majority of them were in favor of my candidacy. The rumors circulated by the opposition through their well-organized publicity bureau as to the question of my continuing as a candidate are pure propaganda, and, I am satisfied, will react in my favor and contribute to my ultimate success."

42 LOSE JERSEY LICENSES.

Half Are Penalized for Driving Autos While Intoxicated.

Special to The New York Times.

TRENTON, N. J., Dec. 26.—Of forty-two persons whose drivers' licenses were revoked today by State Motor Vehicle Commissioner William L. Dill, twenty-one were penalized on the charge of operating automobiles while intoxicated. The list of revocations follows:

Driving While Intoxicated.

JOSEPH AGUIR, Newark.
JAMES BROCK, Newark.
ISAAC DOLGY, Newark.
GERALD FULLAM, East Orange.
JOHN A. AMEY, Jersey City.
JACOB RECK, Union City.
BERT BRIGGS, Wareton.
JOHN A. BRAWSKI, Hackensack.
GEORGE W. WILTSIDE, Short Hills.
PAUL LATTMER, Ridgewood.
WILLIAM WAINWRIGHT, Long Branch.
JOHN GROVER, Sr., Pemberton.
STANLEY RUSHTON, Wildwood.
JOHN MUCKLER, Perth Amboy.
ARBURTES VANDERVEER, New Brunswick.
JOSEPH EHRHARDT, Irvington.
MICHAEL GAUDY, Trenton.
ISIAH WILLIAMS, Trenton.
HARRY C. QUICK, Blairstown.
ELWOOD SODEN, Spotswood.

Manslaughter.

CHARLES LAPOINT, Nutley.
SELIN A. GARLAND, West Orange.
SOLOMON M. WOLFSON, Irvington.
HENRY F. SOWERS, Linwood.

Reckless Driving.

MARY J. BEAUMONT, Neptune.
JOHN RIZZ, Rutherville.
WILLIAM ORME, Rumson.
KARL KULLMAN, Ocean Gate.

Failure to Appear.

CARROLD PAGE, Bayonne.
RUSSELL BURRIDGE, Newark.

Miscellaneous.

ANTHONY AFFLATTO, Newark, procuring.
JOHN SKOSILLES, Newark, driving Auto without consent of owner.
PAUL LABELLA, Newark, larceny.
JOSEPH SCHUBIN, Newark.
ANTHONY MARRA, Elm, altered birth certificate.
HELEN F. FENTON, Burlington, obtained license while under age.
JOHN PEARCHIK, Ridgewood Boro, traffic violations.
WILLIAM T. S. HEWITT, Gloucester, traffic violations.

YOUTH AND MOTHER IN SUICIDE ATTEMPTS

Condition of Neither Serious—Boy, 18, Took Poison After Girl Jilted Him.

The break-up of a boy-and-girl romance ended in two attempted suicides which placed Edward Burns, 18 years old, of 349 West Forty-ninth Street, in Polyclinic Hospital, and his mother, Mrs. Catherine Burns, 45, in Bellevue, it was learned yesterday. Neither is in a serious condition.

A girl known to the police only as "Kitty" quit keeping company with Edward, the police said, and went with another boy to a Christmas party at 545 West Fiftieth Street.

Leaving a note for his mother that he was going to the party to attempt a reconciliation, Edward left home an employe of Polyclinic called her and said the boy had been brought Wednesday evening. His mother found the note but paid little attention to it until soon after midnight in for treatment for poison, taken near the scene of the party.

Mrs. Burns hurried to the hospital, so agitated that she required treatment there, but as the boy was in no danger she was not permitted to remain with him, the police said. After she arrived home she telephoned, asking permission to see the boy again.

When this request was denied, Mrs. Burns threatened to swallow poison. The hospital employe hung up the receiver, but told Patrolman Daniel Scannell, who happened to be present, of her threat.

Scannell started immediately for the Burns apartment, sensing that the woman's threat was serious. Her husband met him at the door and said that his wife had just swallowed poison. The patrolman administered an emetic and called for an ambulance.

Dr. Koenig, an ambulance surgeon of Flower Hospital, applied further restoratives and then sent Mrs. Burns to Bellevue.

A Woman's Economy

Eighteen Gramercy Park SOUTH,

a residence for women, facing the Park. Its *quality and service* recommend it to those who seek more moderate priced living with their accustomed standard of *social atmosphere*. Rooms as low as $15.00 weekly.

Luncheon 65 and 85 cents *Telephone* Gramercy 6000

You Can Get Each of These Charming Frocks for $25

in the Moderate Price Dress Shop for Women

Wool

Below Left. A light weight woolen frock in beige, bittersweet, bright navy, soft green and purple. 34-40.

Crepe

Below Right. A silk crepe frock in black, blackberry, navy, wine, soft green or rust. Sizes 36 to 46.

Print

To take south or to wear under your winter coat. A vivacious design in gay colors on black, wine, navy or brown, also black and white. Sizes 36-44.

After an orgy of buying things for others, it's fun to take a Christmas check and buy a few things for one's self. And nowhere will your Christmas money go further than in the Moderate Price Dress Shop for women. Sketched are a few post holiday values with which to give new color and interest to your winter wardrobe. Other frocks

$25 to $59.50

THE MODERATE PRICE DRESS SHOP
THIRD FLOOR

Lord & Taylor
FIFTH AVENUE NEW YORK

Arriving with a Bang

When this chic sophomore steps off the train, every one will sit up and take notice, and the campus will be all agog for days as she *flaunts* one *stunning* get-up after another. And (whisper) she got it all for $241.45.

Lord & Taylor
FIFTH AVENUE NEW YORK

A sleek coat

that will impress even the profs. It is of black Norma-broadcloth with interestingly cut collar and cuffs of black Persian lamb.

$79.50

MODERATE PRICE COAT SHOP
THIRD FLOOR

A clever outfit

swank enough for even a sophomore. Of jersey in two colors: green with yellow blouse, oak with peach, black with blue, and several other combinations.

$19.50

THE SPORTS SHOP
FIFTH FLOOR

A flattering wrap

that the most nonchalant of escorts will compliment. Of black chiffon velvet with fluffy collar and cuffs of white hare. Lined with white satin and snugly interlined!

$59.50

MODERATE PRICE COAT SHOP
THIRD FLOOR

A lace frock

for the Freshman Tea that will completely squelch the young upstarts. It is a perfect dream with its long transparent skirt. In copper, beige or black. Misses' sizes 14 to 20.

$29.50

MISSES' FROCK SHOP
THIRD FLOOR

This taffeta gown

will cause a riot at the Junior Prom. Everyone from the dean down will be trying to borrow it. And it comes in those sophisticated new colors: Richelieu red, blue de Lyon, Psyche green, eggshell, sun ray and, of course, black. 14-20.

$39.50

MISSES' FROCK SHOP
THIRD FLOOR

Antelope berets

are just the thing to wear around the campus. This swagger one is in black, brown, green and red.

$10

Turtle neck

sweaters are great favorites with those who major in sports. In beige, maize, green, capucine or white.

$3.95

MILLINERY & BLOUSE SHOPS
FIFTH FLOOR

CHARGES $3,000,000 WAS PAID ILLEGALLY

Richards Gets Evidence Huge Jersey Contracts Were Not Approved as Required.

CENTRALIZED BUYING URGED

State Purchasing Agent Tells Abell Commission His Office Should Have Absolute Control.

Special to The New York Times.

TRENTON, N. J., Dec. 26.—Senator Emerson L. Richards of Atlantic City charged today at a hearing of the Abell Legislative Committee that payments of more than $3,000,000 for State contracts were made illegally.

The contracts involved construction of the State House annex, central heating plant, improvements to the Governor's cottage at Sea Girt, the Sea Girt arsenal and a few small buildings at the State Police training station, Wilburtha.

Under Senator Richard's interpretation of chapter 76, laws of 1921, the contracts should have been submitted for approval to William J. Ellis, commissioner of institutions and agencies. Mr. Ellis informed the committee that was not done.

"Why didn't you issue certificates of authorization?" asked Senator Richards.

"We made no contracts," replied the commissioner. "They were made by others without reference to us."

"But the law is clear that it must be done by you," maintained Mr. Richards.

"But it wasn't."

"Then all payments made for such contracts were illegal under the law?" asked Mr. Richards.

"You don't want me to testify to that?" inquired Mr. Ellis.

"Well, it's very obvious that it was," concluded Mr. Richards.

Consulted Attorney General.

"I didn't understand how it could be done," said Mr. Ellis, "so I took the matter up with the Attorney General. I wanted to find out if I was derelict in my duty."

"What did the Attorney General say?" asked Richards.

"He said I was not derelict."

"In other words," remarked Mr. Richards, "there was no way for you to compel application for certificates of payment. But if they went through, they went through illegally?"

"I think so," assented the witness.

Mr. Richards explained the one State agency exempted from the provisions of the 1921 act was the State Department of Education.

Mr. Ellis asserted that all cases, except those noted in his testimony, has been in conformity with the law.

Senator Frank D. Abell announced the committee next week would begin an inquiry into the payrolls of the Port of New York Authority. Major Mark O. Kimberling, superintendent at Rahway Reformatory, will be examined on Thursday regarding the survey he made of the police work at the Holland Vehicular Tunnel. The committee employed Kimberling to determine if the force of 180 men employed to police the tunnel is required.

Would Centralize Buying.

Edward J. Quigley, State Purchasing Agent, recommended to the committee that the State House Commission, made up of the Governor, State Controller and State Treasurer, be stripped of its power over the buying of millions of dollars' worth of supplies. He also urged that the State Highway Commission and the State Department of Institutions and agencies be deprived of jurisdiction over their own purchases. Mr. Quigley would place absolute control in the hands of the State Purchasing Agent.

He proposed that the State be divided into three or four areas, with a warehouse in each, and said that such a plan not only would guarantee lower prices for supplies needed by the State, but would reduce inventories and save time.

Coal Contracts Attacked.

The committee was informed by Senator Emerson Richards that $22,080 could have been saved on the State's 1929-30 bituminous coal contract if the 48,000 tons used had been bought from the lowest bidder instead of from Ritchie & Page of Trenton, seventh low among fourteen bids. Mr. Page is a city commissioner and active in Republican politics.

Madeira, Hill & Co. had low bid at $1.74 a net ton on coal from Barnesboro, Pa., the same point from which Ritchie & Page coal comes at $2.20 a ton.

Questioned about an allegation that the Ritchie & Page coal did not comply with specifications, Mr. Quigley admitted that tests on earlier deliveries showed it was not up to specifications. He said, however, he believed that the coal was all right, but that the methods followed in taking samples at various institutions had been at fault. After the situation was pointed out to Ritchie & Page, the State got coal of a very high quality, he declared.

The witness admitted that Madeira Hill & Co. coal had been bought by the State at $1.74 a ton and had been satisfactory, but said he thought the Ritchie & Page coal was the better buy.

Tire Contractor Defends Quality.

C. Edward Murray Jr. appeared before the committee to defend the quality of the automobile tires furnished to the State by his company and to deny that there was any impropriety or irregularity in the contract award. Mr. Murray is president of the Murray Rubber Company, which has had the tire and tube contract for two years.

Senator Abell insisted that the number of complaints received and the refusal of some departments to use the Murray tires indicated something was wrong.

Mr. Murray denied that his company had been favored for the fiscal year of 1929 although underbid by about $45 by the Princeton Tire Co. He asserted that the Princeton product did not meet the State requirements, but was a special brand manufactured for a jobber. Compared with other standard grades, the Murray Company bid was low by several thousands of dollars, he declared.

OPPOSES CHAIN STORES.

Alabama Attorney General Who Seeks Governorship Joins Fight.

MONTGOMERY, Ala., Dec. 26 (AP).—Attorney General C. C. McCall, a candidate for Governor in the 1930 Democratic primary, today declared himself against "the continued unregulated growth of foreign chain stores in Alabama."

He took this stand after receipt of a telegram last night from W. K. Henderson, operator of radio station KWKH at Shreveport, La., and Governor Huey P. Long of Louisiana, requesting him to aid in the fight being waged by the Louisiana Governor and the radio station against chain stores.

"I am with you and Henderson in your fight against the domination of our economic life by this menace," the Attorney General replied in part. "and I am convinced that the continued unregulated growth of foreign chain stores in Alabama and other States will surely tend to destroy individualism and independent business through slowly bleeding communities of profits which otherwise would be used by independent or domestic agencies to build up communities.

"I am opposed to putting business in Alabama in the hands of outsiders and its earnings into the hands of a group of Wall Street financiers who do not and will not help build up my State."

WESTCHESTER TO HAVE COUNTY HEALTH BOARD

Supervisors Vote to Name Six Members, Who Will Pick Executive Officer.

Special to The New York Times.

WHITE PLAINS, N. Y., Dec. 26.—The Westchester County Board of Supervisors unanimously adopted today a resolution creating a county health district which abolishes the old town health board system and places the administration of public health in the hands of a County Board of Health. Its action followed the recommendations of a special committee of citizens who prepared a report on county health needs with the assistance of the Rockefeller foundation and State Health Commissioner Matthias Nicoll Jr.

The board also unanimously approved a resolution authorizing the levying of a $50,000 assessment on the eighteen towns to be affected by the new system and petitioning the State of New York for an equal sum under the public health law.

The total estimated expense of the system during the first year is $100,000. The four cities in Westchester County are excluded, but may come under the system if they desire to do so.

The special committee which surveyed the county's health needs included:

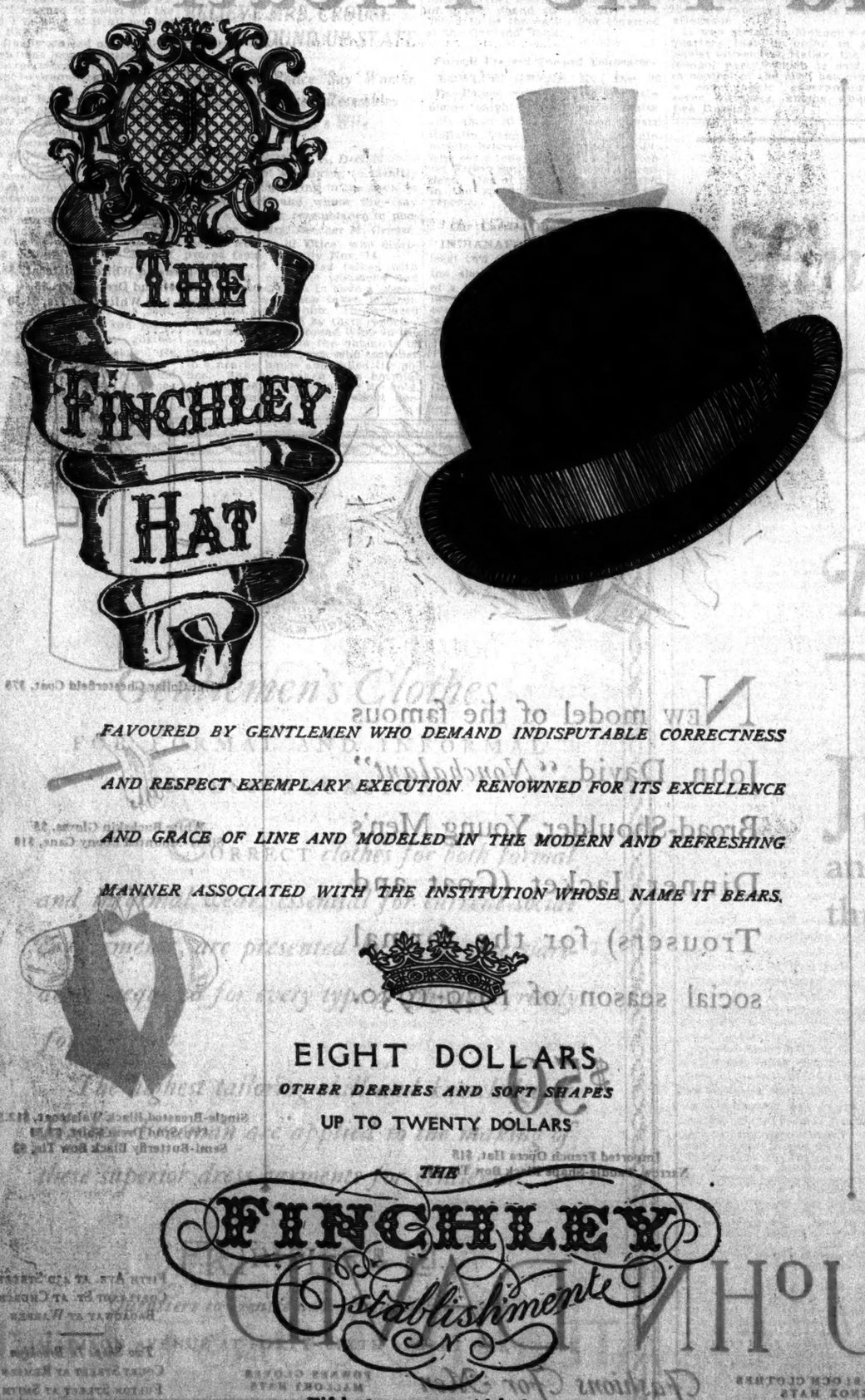
V. Everit Macy	Mrs. Caroline O'Day
Homer Folkes	Grenville T. Emmet
William J. Wallin	Dr. C. W. Munger
Mrs. T. C. Moore	Henry S. Bowers

The resolution adopted by the supervisors authorizes the appointment of a County Board of Health of six members, of whom two must be physicians living in this county whose names appear on a list to be supplied by the county medical society. These members will serve for six years without remuneration except for travelling expenses and attendance at meetings. The seventh member probably receive a salary of $10,000 a year. He will be appointed by the Board of Health for a term of six years and will be called the county health officer. He will be the executive officer of the board removable only on written charges after a hearing.

Under the country health officer will be a staff of sixteen paid assistants.

Burlington to Abandon Short Line.

WASHINGTON, Dec. 26 (AP).—Permission to abandon forty-one miles of narrow-gauge railroad running from Englewood to Calcite, in Black Hills, S. D., was given to the Burlington Railroad today by the Interstate Commerce Commission. The line was constructed to serve the properties of the Homestake Mining Company, but is no longer profitable and is not needed, the commission said.



FAVOURED BY GENTLEMEN WHO DEMAND INDISPUTABLE CORRECTNESS

AND RESPECT EXEMPLARY EXECUTION RENOWNED FOR ITS EXCELLENCE

AND GRACE OF LINE AND MODELED IN THE MODERN AND REFRESHING

MANNER ASSOCIATED WITH THE INSTITUTION WHOSE NAME IT BEARS.

EIGHT DOLLARS

OTHER DERBIES AND SOFT SHAPES

UP TO TWENTY DOLLARS

THE FINCHLEY Establishment

Fifth Avenue at 46th Street

YOU CAN SAVE AS MUCH AS $26!

or $52 if you buy a suit and overcoat

This is unquestionably our greatest clearance in point of style-newness, fabric-quality, variety and savings to you. We have included purchases made for new stores leased by us which builders failed to deliver

Semi-annual sale of

HART SCHAFFNER & MARX SUITS AND OVERCOATS

$35 SUITS
$35 OVERCOATS
reduced to
$28

$50 SUITS
$50 OVERCOATS
reduced to
$39

$65 SUITS
$65 OVERCOATS
reduced to
$49

$85 SUITS
$85 OVERCOATS
reduced to
$59

Small charge for alterations
Satisfaction or money back, as always

WALLACH BROTHERS

NEW YORK
53 Broadway
265 Broadway at Chambers
Fifth Ave opposite the Library
Fifth Avenue corner 29th
41st at 7th Avenue
246-248 West 125th St.
Fordham Rd. corner Marion Avenue
Court corner Montague, Brooklyn

JAMAICA, L. I.
Jamaica Ave corner 165th St.

NEW JERSEY
828-830 Broad Street, Newark
15 East State Street, Trenton

This sale is also at our new Flushing store just opened at Central Terminal Building

20 PLANES TO FLY IN HARD ARMY TEST

6,000-Mile Flight From Michigan to Seattle Over Snowy Northwest Will Start Jan. 5.

RADIO LEAGUE WILL HELP

Thousands of Amateur Operators to Aid in Keeping Short-Wave Contact With Touring Fleet.

Special to The New York Times.

WASHINGTON, Dec. 26.—A fleet of twenty army planes of the First Pursuit Group will start Jan. 5 on an attempted 6,000-mile flight from Selfridge Field, Mich., to Seattle, Wash., and return, F. Trubee Davison, Assistant Secretary of War for Aeronautics, announced today.

The rigorous flight is planned as a test not only of the newest army high-powered pursuit planes but of air corps personnel in the snowy Northwest and of the use of short wave radio in maintaining communication with scattered army posts as the flight progresses. In the latter test the American Radio Relay League will cooperate.

The flight will be made in connection with the First Pursuit Group's annual midwinter manoeuvres and the planes are to be fitted with skis instead of wheel landing gear. The fleet will include eighteen fighting planes and two large transports, all under command of Major Ralph Royce, who is soon to relinquish his command of the group and assume duties at air corps headquarters here.

Amateurs to Aid Contact.

Through the cooperation of the American Radio Relay League, thousands of radio amateurs in all parts of the United States will be brought into the short-wave net which will keep contact with the planes in flight.

Radio communications en route will be supervised by H. J. Adamson, assistant to Secretary Davison, and Lieutenant Charles A. Harrington, who will accompany the flight. The network will be linked not only with the league headquarters at Hartford, Conn., where F. E. Hardy, communications manager, will be in charge, but also with the group's headquarters at Selfridge Field and with air corps headquarters here, where Lieutenant A. I. Ennis will be in charge.

"Short wave radio communication under conditions such as will be encountered on the pursuit manoeuvres is still highly experimental," said Mr. Davison. "While it may be possible for the mission to establish direct contact with the message centres, it is quite certain that communications may have to be relayed from point to point.

Transport to Carry Sets.

"One of the transports will be equipped with portable short wave receiving and transmitting sets. The transmitter will operate on either 32-meter, 936-kog, or 54-meter, 555-kog, wave bands.

"This brings the flying radio station within adequate reach of the wave bands on which some 50,000 short wave amateurs operate. The call signal for the plane has not as yet been determined, but the receiver will tune in at from 15 to 150 meters."

The flight to Seattle will be made by way of Duluth, Grand Forks, Glasgow and other intermediate points. The return route will take them to Helena, Butte, Miles City, Bismarck, Fargo and Minneapolis. The route is subject to change.

173 Postoffice Workers To Be Added to Force Here

An increase in the personnel of the New York Postoffice to facilitate the handling of its business, which has now grown to be more than 10 per cent of the total business transacted by postoffices throughout the country, was authorized yesterday by the Postoffice Department. Postmaster John J. Kiely, in charge of the local office, estimated the amount of this year's transactions over the stamp counter at $80,000,000.

Twenty-six letter carriers, twenty-two heavy mail handlers and 125 clerks will be added to the New York force on Jan. 1. Most of these will be assigned to the large stations in the Wall Street, Times Square and Grand Central districts and to the General Postoffice at Thirty-second Street and Eighth Avenue. The increase in business was attributed by Assistant Postmaster Charles Lubin to the erection of skyscrapers in these districts.

EX-WIFE OF ANDERSON, NOVELIST, FOUND DEAD

Sculptress Had Lain Lifeless for a Week in Chicago House Before Police Broke In.

Special to The New York Times.

CHICAGO, Dec. 26.—Tennessee Mitchell Anderson, sculptress, writer and divorced wife of Sherwood Anderson, novelist, was found dead tonight in her studio apartment at 153 East Erie Street. Police broke in the door after a maid told them Mrs. Anderson had not been seen for several days. Mrs. Anderson had been dead, apparently, since Friday. The police believe she died of a hemorrhage of the lungs while asleep.

The body was lying on a bed, clad only as she retired on Friday evening.

Repeated visits to the apartment by Azbylene Howard, a colored maid employed by Mrs. Anderson, led to the discovery of the body. Mrs. Anderson had told her on Friday afternoon to call the following day to clean, but she did not visit the apartment until Monday, when she was unable to get in. She returned daily and noticing the accumulation of mail notified the police today.

Howard Urban, an artist who occupies an apartment in the same building, said Mrs. Anderson called at his door early Friday evening and asked the time. She was dressed in an evening gown and was going out, Urban said. He had not seen her since then.

Mrs. Anderson had been under the care of a physician for some time, it was learned. She was prominent in the art colony of the near North Side and had achieved distinction by her work as a sculptress.

Sherwood Anderson obtained a decree of divorce from Tennessee Mitchell Anderson at Reno, on April 5, 1924, after six years of separation. He obtained the divorce on the ground of unjustifiable desertion. The action was not contested.

The Andersons were married in July, 1916. Anderson has since remarried.

Young Socialists Meet Today.

A meeting of the executive committee of the Young Peoples Socialist League will be held this morning in the Rand School, 7 East Fifteenth Street, to formulate plans for its national convention, which will be held tomorrow and Sunday. Norman Thomas, Morris Hillquit and Algernon Lee will be the principal speakers.

LINDBERGHS TO FLY TO PACIFIC COAST

Will Take Off This Morning on Trip Along Air Transport Route to Los Angeles.

LIKELY TO BE GONE 2 WEEKS

Expected to Inspect Extensions of System and May Bring His New Plane.

Colonel Charles A. Lindbergh and Mrs. Lindbergh plan to take off this morning from the Curtiss Airport at Valley Stream, L. I., in a fast Curtiss Falcon biplane for a trip that will carry them to Los Angeles. Their stopping place tonight has not been disclosed, but Colonel Lindbergh will follow closely the route of Transcontinental Air Transport-Maddux Air lines, the system to which he is the technical adviser, and the route of which with other members of the technical committee he laid out more than a year ago.

While definite plans had not been announced last night, it was thought that the Colonel would inspect coastwise extensions of the system between San Francisco and the Mexican border.

Colonel Lindbergh did not state how long he would be away from New York. He is expected, however, to be gone two weeks or more. At the Lockheed factory at Burbank, Cal., mechanics and engineers are putting through its final test a special low-wing Wasp-powered two-seater plane for Colonel Lindbergh, and it is possible that when he returns he will fly the new machine. A plane of this kind has never appeared in the East.

CANADA LIQUOR SURVEY TO BE USED BY DRYS

Mrs. Boole Sends Copies to State Heads of W. C. T. U. as Blow to Anti-Prohibitionists.

The Dominion Government findings in a recent survey of the liquor situation in Canada will be used as weapons by the National Women's Christian Temperance Union in its fight against the movement to make legal in the United States the sale of liquor under government control. Mrs. Ella A. Boole, president of that organization, announced yesterday that she had sent copies of the Canadian Government report to all State presidents of the Women's Christian Temperance Union.

In Mrs. Boole's opinion, the report, made by James Malcolm, M. P., Canadian Minister of Trade and Commerce, disproves the claim of anti-prohibitionists that under the plan of government sale the "complications" of American prohibition are eliminated.

The report shows that crime has increased in Canada since the wartime liquor prohibition was removed and government supervision replaced it in 1922. Between 1923 and 1928, the report shows, the manufacture of spirits increased 202 per cent, the manufacture of malt liquors 58 per cent, the manufacture of wine 401 per cent, the import of spirits 103 per cent, the import of malt liquor 332 per cent and of wine 268 per cent.

DOUMERGUE WILL ACT ON DAUDET PARDON

Chamber Votes, 303 to 266, to Delay Amnesty Debate—Communists Oppose Move.

Special Cable to THE NEW YORK TIMES.

PARIS, Dec. 26.—By a vote of 303 to 266 the Chamber of Deputies tonight postponed the amnesty debate, thus permitting President Doumergue to act freely as regards a pardon for Leon Daudet, fugitive Royalist, and a number of Communist prisoners.

After a tempestuous debate the Chamber finally adopted a motion made by Deputies Herriot, Daladier and others, representing widely differing political faiths, requesting M. Doumergue to deal with the question of pardons. There was an attempt by Communists to force an immediate discussion of the whole amnesty question in order to get for all Communist prisoners pardons, which are now intended only for a few.

But Premier Tardieu made the question a vote of confidence, maintaining that the French Constitution gave the President of the republic full power in the matter of pardons.

As to M. Daudet, M. Herriot said he advocated amnesty because it was the only method of bringing to an end in a dignified manner a comic exile. M. Daudet was sentenced to prison for libel in connection with the death of his young son, Philippe. He escaped from Santé prison two and a half years ago and succeeded in crossing the frontier into Belgium.

Refusing to return and serve his prison term, he has been a voluntary exile in Brussels, although Action Française, his newspaper, has continued to print daily editorials signed by him and assailing the French Government.

The Presidential pardons may be issued in a day or two.

HEARS SCHURMAN WILL QUIT AS ENVOY

Washington Gets Unconfirmed Report That He Is Retiring From Berlin Post.

STARTED HOME YESTERDAY

White House Is Silent on Whether His Formal Resignation of Last March Has Been Accepted.

Special to The New York Times.

WASHINGTON Dec. 26.—Jacob Gould Schurman, Ambassador to Germany, left Berlin today en route to the United States and will arrive in this country about Jan. 3, government officials learned this afternoon.

While Mr. Schurman is ostensibly and formally on leave from his official duties, it is believed here that he intends to retire from the diplomatic service on his arrival or that he may ask to have his resignation accepted, and then return to Berlin for a short time in order to wind up his affairs there.

With the other Ambassadors of the Coolidge Administration, Mr. Schurman tendered his formal resignation to President Hoover when the President assumed office last March. However, the White House has never announced whether the resignation has been accepted or intimated who a possible successor might be.

Inquiries at the State Department and White House tonight brought the reply that it was not known whether Mr. Hoover had acted upon the resignation, nor who might be named to follow Mr. Schurman at Berlin.

CENTRAL PARK MALL HELD QUIETEST SPOT

R. P. Parsons, Acoustical Engineer, in Radio Talk Calls Sound-Proof Buildings Now Practicable.

In a talk broadcast last night over Station WEAF R. V. Parsons, an acoustical engineer, speaking under the auspices of the Noise Abatement Commission, listed the city's quiet spots. The quietest, he said, was the Mall in Central Park. Mr. Parsons said that at the present time sound-proof buildings are both possible and practicable.

"An example of how buildings may be constructed so as to insure quiet for their users is seen in the new-style skyscrapers, although these have setbacks for the original purpose of securing light rather than freedom from noise. However, offices and apartments in the first story over such setbacks are little disturbed by street noises, since they are in the sound shadow created by the setback and its parapet.

"Higher up, the street noise is again found to enter the buildings even up to the fifteenth floor. Beyond that height the noise of traffic in the immediate neighborhood is lost, but the general noise of the city still enters."

Kills Boy on New Sled; Driver Flees

Special to The New York Times.

CRANFORD, N. J., Dec. 26.—Police here today were seeking the driver of an automobile that crashed into a new sled Erwin Franz Jr., 11 years old, of 100 Retford Avenue, had received from Santa Claus and was trying out in front of his home on Christmas evening. The boy, found dying in the gutter, succumbed in the Elizabeth General Hospital. A neighbor who had heard the crash found the child.

S. A. GUTTENBERG KILLED IN SUBWAY

Building Commissioner of Mt. Vernon Falls Before Train at Grand Central.

WELL KNOWN AS ARCHITECT

Resident 40 Years in Westchester —Friends Say He Seemed to Be in Good Health and Spirits.

Sigmund A. Guttenberg, 42 years old, who was building commissioner of Mount Vernon, N. Y., for the past two years, and well known as an architect in Westchester County, was killed yesterday at 12:20 P. M. when he jumped or fell in front of a northbound subway express train of the I. R. T. in the Grand Central station.

It was said at the East Fifty-first Street station, where the body was taken, that Mr. Guttenberg had fallen from the platform. According to Edward Meehan, motorman of the train, the man jumped from a point about two hundred feet from the southern end of the platform.

James Berg, Mayor of Mount Vernon, who appointed Mr. Guttenberg to office, and M. J. Silverstein, head of the Mount Vernon detective bureau, came to New York when they had heard of the fatal accident.

Mr. Guttenberg lived at 101 Elm Street, Mount Vernon, and is survived by his widow. His relatives and friends say he was apparently in good health and spirits, although several weeks ago he was advised by his physician to give up smoking. Some years ago he was taken seriously ill and forced to go to the mountains to regain his health.

He had lived in Mount Vernon for the past forty years. His manner of conducting the affairs of his department and the introduction of a number of novel ideas, according to his friends, were favorably received. He was a member and a former trustee of the First Congregational Church of Mount Vernon.

LAMBERT ESTATE $376,664

Clothier Had $332,683 Securities—H. F. Veith Left $863,420.

An appraisal yesterday of the estate of Meyer Lambert, a partner in the clothing business of Lambert's, at 59 Cortlandt St., who died Nov. 21, 1925, fixed the value of the estate at $421,915 gross and $376,664 net, of which $282,683 was in securities and $35,787 his interest in the clothing business. The bulk of the estate went to his sisters, Hattie Lambert and Lena Pagter, and his brothers, M. Henry and Charles I. Lambert. His personal effects were worth only $616, while he had cash amounting to $38,976 and mortgages and accounts valued at $23,874.

Veith Estate $863,486.

The estate of Henry F. Veith, formerly associated with the diamond firm of Oppenheimer Brothers & Veith, who died March 12 last, was appraised yesterday at $618,263 gross and $863,420 net. The residuary estate, $423,420, was left to the widow, Mathilde Veith of the Gotham Hotel, for life. The remainder of the estate went to two sisters, nephews and nieces.

Mrs. Southack Left $316,697.

Mrs. Emily Brown Southack, who died last Jan. 14, and was the widow of Eugene Southack, left an estate appraised yesterday at $310,697. Adelaide E. Brown, Vera J. Brown and Gladys K. Brown, nieces, received $78,000 each. A gift of $25,242 went to John McKim Minton, a friend. A silver cup valued at $200, given by the New York Yacht Club to her father, Edward M. Brown, was returned to the club under her will. Mrs. Southack received the income from the estate of her husband, which went to Tilden Ward Southack, gand-nephew, upon her death.

PLEASURE... ALL YEAR 'ROUND WITH THIS FINE Stromberg-Carlson

DAVEGA

Leader of the Radio World

Davega's 50 years of dependable service insure your lasting satisfaction. Do as all discriminating buyers are doing—Save at Davega.

Get the finest in radio — Stromberg-Carlson. Built-in Electro Dynamic speaker, Screen Grid tubes, Linear Power Detection, Automatic Grid Bias. Contained in an exquisite console cabinet. The famous Stromberg-Carlson tone, sweet and clear—the program of your choice, always. See this marvelous receiver at your nearest Davega store today. It's simple to own one at Davega's easy terms.

TERMS as low as $2 WEEKLY

$259 LESS TUBES

FREE Delivery Service Estimate Within Limits

Take advantage of Davega's Extra Liberal Trade-In Allowance

Davega is still giving a trade-in allowance that exceeds any you ever expected. It doesn't matter how old or in what condition your radio or phonograph is. Let Davega give you a free estimate. You'll be amazed at how much more your old machine is worth at Davega!

See the beautiful Stromberg-Carlson Treasure Chest $155 LESS TUBES

Discriminating New Yorkers have done their shopping at Davega for more than 50 years, for at Davega they are always sure of the greatest value backed by real dependability. Join the host of wise buyers who Save at Davega.

DAVEGA

Atlas Stores Corporation of America—Sales Volume of $20,000,000

Downtown—15 Cortlandt St. Cor. Duane St.—323 Broadway Nr. 125th St.—321 Broadway 1021 Commodore—111 E. 23d St. Times Square—126 W. 42d St. Cor. 86th St.—2289 Broadway Harlem—129 W. 125th St. Wash. Hts.—622 W. 181st St. NEWARK—50 Park Place (Military Park Entrance) Open Evenings

Bronx—1011 Southern Blvd. Bronx—170 E. Fordham Road Brooklyn—211 Fulton St. Brooklyn—1264 Bway. Flatbush Brooklyn—2005 86th St. Bronxville—1762 Pelham Ave. Astoria—312 Gateway Avenue Jamaica—164-07 Jamaica Ave. (Military Park Entrance)

3 NEW Davega Stores—434 E. FORDHAM RD. BRONX 62 CORTLANDT STREET 1206 FIFTH AVE. HARLEM

FREE TRADE-IN ESTIMATE

If you can't come in person just mail this coupon. We will be glad to give you an estimate on the worth of your old set or phonograph.

NAME .....

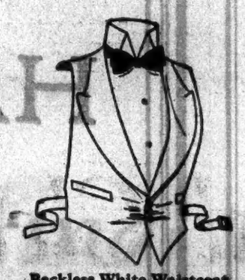
ADDRESS .....

MAKE OF PRESENT MODEL.....

Mail to DAVEGA, 114 East 32nd St., or phone Ashland 7000

STROMBERG-CARLSON TUNE-IN

For Dining, Dancing And The Theatre



Backless White Waistcoat
Single-Breasted or Double, $10
Open-Back Dress Shirt, $5
Square-End Black Bow Tie, $2

Evening Jewelry Sets, $5 to $200

Hand-Clocked Silk Hosiery, $2

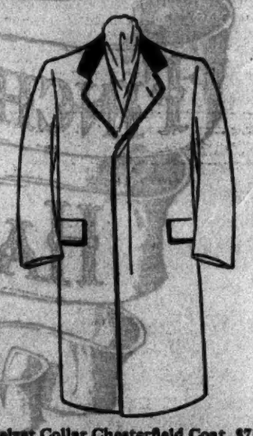
Double-Breasted Black Waistcoat, $16.50
Pleated-Bosom Dress Shirt, $3.50
Pointed-End Black Bow Tie, $2

NEW model of the famous John David "Nonchalant" Broad-Shoulder, Young Men's Dinner Jacket (Coat and Trousers) for the formal social season of 1929-1930.

$50

Imported French Opera Hat, $15
Narrow, Paddle-Shape Black Bow Tie, $2

Double-Breasted White Waistcoat, $8.50
Two-Stud Dress Shirt, $5
Square-End White Bow Tie, $1.50



Velvet Collar Chesterfield Coat, $75

White Buckskin Gloves, $5
Silver-Mounted Ebony Cane, $10

Single-Breasted Black Waistcoat, $12.50
Two-Stud Dress Shirt, $3.50
Semi-Butterfly Black Bow Tie, $2

JOHN DAVID

Fashions For Men

BROADWAY AT 32D STREET
1268 BROADWAY
338 MADISON AVENUE
125-27 WEST 42D STREET
EXCHANGE PLACE AT NEW
62 BROADWAY, Below Wall
NASSAU AT MAIDEN LANE

FIFTH AVE. AT 43D STREET
CORTLANDT ST. AT CHURCH
BROADWAY AT WARREN

Two Shops In Brooklyn
COURT STREET AT REMSEN
FULTON STREET AT SMITH

STEIN-BLOCH CLOTHES
KNOX HATS
FOWNES GLOVES
MALLORY HATS

1797

POLICE HERO LAUGHS AT HOUR IN RIVER

Franchini Quits Hospital Against Advice of Doctors—Tells of Icy Plunge.

RESCUE WAS HIS SECOND

Two Years Ago He Brought Out Man at Almost Same Spot—Once Cited for Halting Runaway.

Peter Franchini, the patrolman who doggedly clung to a drowning man in the East River for almost an hour on Christmas morning left Gouverneur Hospital yesterday afternoon against the advice of staff physicians but sufficiently recovered to have friends take him by taxicab to his home at 432 West 124th Street. He is single and shares a flat there with another man.

During the seven and one-half years that he has been in the department Franchini has won two recommendations for excellent police work. Two years ago last Summer he pulled a drowning man out of the water at the foot of Jefferson Street, in almost the same spot where he rescued Herman Schwartz two days ago.

In the latter part of 1927 he won official recognition for stopping a runaway mustang, a green truck horse that had torn its harness while being broken in on Montgomery Street and was endangering the lives of children in the street. Franchini caught the horse at Clinton and Jefferson Streets and was dragged for hundreds of feet before the horse halted.

Once a Champion Boxer.

Franchini is 26 years old. He was born on the east side, attended elementary school there and later moved to Brooklyn with his family. He is a high school graduate and at one time held the amateur bantamweight championship in New York. For a while he tried professional boxing but his father persuaded him to quit.

"How does it feel to spend an hour in icy water hanging on to a 170-pound weight?" he was asked. He is lean and wiry and weighs no more than 160 pounds himself. He laughed at the question.

"I've been a water rat ever since I was a boy on the east side," he explained. "I learned to swim off the docks and I've kept at it all my life because I like it."

He was finally started on the story of the Christmas morning rescue, relating the experience quietly, without any attempt to dramatize it.

"It was about 5:15, as I figure it, when Captain Brannigan came running up to me on my beat to tell me that a man was in the water off the slip. I shouted to him to find a ladder and some rope and I started for the stringpiece.

"When I got down to the place where Schwartz had gone in (he'd walked right off, thinking the slip was a continuation of the street) I could barely make out his figure. I could hear him floundering around. It was a lucky thing for him and later on for me too, that the tide was going out so that the side of the barge wasn't slapping up against the spiles. We'd have been crushed."

Dropped 20 Feet Into River.

He told of stripping off his coat, hat and service revolver and jumping into the water that lay, glistening darkly, twenty feet below. He caught Schwartz around the neck.

"I didn't realize that water could get so cold until I hit it Christmas morning," he said, laughing. "It certainly took my breath away, and when I reached Schwartz he was out, unconscious."

Many minutes passed before Brannigan, the barge captain, peered over the edge of the stringpiece and lowered a ladder in the dark. He had fastened the top of the ladder in some way to some stanchion on the pier.

"I saw the ladder and I swam to it," Franchini said. "I was getting more numb every second and I could feel my strength and breath sapping away. I felt relieved, thinking I could get hold and get up easily. I locked my legs around Schwartz and tried to swim that way."

Ice Formed on Ladder Rungs.

The rungs of the ladder froze as soon as they came in contact with the water and when Franchini tried to seize them his fingers, benumbed, slipped off, letting him back into the water with his burden. It was several minutes before he caught a firm hold.

Brannigan had run off and found another rope, a thick spliced rope that was four inches in circumference. He towered that, but the ice coated it just as quickly as it had the rungs, and it was too thick to afford a hold for the stiffened fingers.

"It was then that I realized that I couldn't hold on much longer," Franchini related. "I called to Brannigan to ring headquarters for the emergency crew. The minutes kind of dragged after that and I was beginning to feel that I'd have to let go of the ladder. I was working my fingers, after a fashion, trying to get them warm and at the same time I had to work my knees to keep Schwartz's head above water."

Suddenly through the dark the sound of the speeding emergency wagon was heard both by Brannigan and the weakening policeman. Schwartz was unconscious.

"Boys," said Franchini, remembering the moment, "there may be lots of sweeter music for other people in this world, but I'm telling you that no music ever sounded as sweet to me as the siren of that emergency wagon."

A minute later another ladder had been fixed, Schwartz had been hauled up and Franchini felt a rope being fastened under his own arms.

"That was the last thing I remembered until the ambulance rolled into the hospital street. I kind of woke up then," he said.

There was a momentary relapse and Franchini awoke again, "feeling swollen and stiff all over," to find "about nine doctors and nurses working over me with alcohol and stuff, rubbing me down."

His father had been expecting him for Christmas dinner in Bay Ridge.

"I telephoned him from the hospital that I was detained on extra duty and was sorry I couldn't make it," Franchini grinned. "He read about it in the papers this morning and came hot-footing over."

That was the end of his story. He discarded his bathrobe and went back to bed.

BELIEVE MRS. CROUSE IS FOUND UP-STATE

Jamestown Police Say Woman Rescued in Snow Resembles Utica Banker's Wife.

JAMESTOWN, N. Y., Dec. 26 (AP).—Police tonight are trying to identify a woman found lying in the snow in a local park and whom they say bears a striking resemblance to photographs of Mrs. Beecher M. Crouse, society woman of Utica, who disappeared from that city Nov. 14.

Police said they had talked with Mr. Crouse over the telephone and that he asked them to have a photograph of the woman taken immediately and sent to him. He declared he was encouraged by their report.

The woman was found lying in the snow in a park on the outskirts of the city by three boys, who took her to a nearby house and called the police. She was taken to a hospital and treated for exposure to the cold. She remembers nothing about herself.

PRESIDENT OF BANK SLAIN BY BANDITS

He Was in Posse That Fired on Robbers Fleeing After Hold-Up of Oakland (Ky.) Bank.

HUNDREDS SCOUR HILLS

Suspected Pair, One Wounded, Is Pursued Toward Tennessee—Militia Aids in Hunt.

SMITHS GROVE, Ky., Dec. 26 (AP).—J. Robert Kirby, 45 years old, president of the Farmer's Bank, was shot and killed by three robbers here today as he and a party of friends attempted to stop their automobile after they had held up the Oakland Bank at Oakland, Ky., and had fled with approximately $1,000.

Four or five hundred citizens, organized into posses under the leadership of the Sheriff and his deputies, at once started searching the hills near here for the bandits. Several shots were fired at their automobile as they left Oakland and it is thought that two of them are wounded. Scores of farmers, armed with shotguns, augmented the posses.

Brig. Gen. H. H. Denhardt of the Kentucky National Guard, a former Lieutenant Governor of Kentucky, furnished the posses with National Guard rifles and tear gas bombs, and led one of the groups of searchers.

National Guardsmen Aid Hunt.

General Denhardt, Captain Joe S. Garmon and twelve enlisted men from the 149th Infantry of the Kentucky National Guard arrived on the scene in answer to a telephone summons. The party took tear bombs and rifles and side arms to a small woods near Hays, where it was also said the men were hiding.

An appeal was made to Adjt. Gen. W. C. Boyd of Tennessee for an airplane of the Tennessee National Guard to scour the country, but Boyd said he did not have authority for a plane to serve outside the State.

The men entered the Oakland Bank this morning, lined up ten customers and bank employes, scooped up all the money in sight and dashed for their automobile. The alarm was immediately sounded and several citizens began firing at them.

Notification of the robbery was then telephoned to Smith's Grove, and a party opened fire on them as the car entered the town.

The robbers returned the fire, killing Mr. Kirby and wounding Charles Beard. The car sped on and was later found abandoned, three miles further down the road. A bag of money found in the car is believed to be the entire loot obtained at the Oakland Bank.

Pursuit Pressed Toward Tennessee.

BOWLING GREEN, Ky., Dec. 26 (AP).—Police were notified by telephone tonight that officers at Scottsville about 10 P. M. pursued toward Gallatin, Tenn., two men in an automobile, believed to have been bandits who early today shot and killed Robert Kirby, Smith's Grove bank president. One of the men had been shot in the shoulder, according to the reports.

Car Carried Indiana License.

INDIANAPOLIS, Dec. 26 (AP).—At least two of the bandits involved in the shooting following the robbery of a bank at Oakland, Ky., are believed to be Indianapolis men, according to a telegram received here late today by Jerry E. Kinney, chief of detectives from Deputy Sheriff Jesse Stone of Bowling Green.

The automobile used by the bandits, Kinney said he was informed, carried license plates issued to Elmer Grayson of Indianapolis. Kinney ordered police to watch all roads leading to the city.

CHINA REJECTS ENVOY PROPOSED BY JAPAN

Tokio Refuses to Withdraw Suggestion, Holding It a Test of Friendly Relations.

TOKIO, Friday, Dec. 27 (AP).—It was learned officially today that the Nationalist Government of China had informed Tokio that Torikichi Obata, former Ambassador to Turkey, would not be acceptable as Minister to China.

Japan has urged Nanking to reconsider its decision, asking if China is fully aware of the seriousness of consequences possibly arising from such a rejection.

Tokio has determined not to withdraw the nomination of Mr. Obata, considering it a vital test of Chinese-Japanese relations. The Chinese objections were based on Mr. Obata's connection with Japan's famous twenty-one demands on the Peking Government in 1915. Mr. Obata was the Japanese Chargé d'Affaires at Peking at that time.

To this objection Japan replied that the Chinese Republic had accepted Mr. Obata as Minister in 1918 and that he served at Peking until 1922, when he negotiated the Shantung settlement restoring the Shantung Railway at Kiachow, Shensi Province, to China. Tokio also pointed out that the Chinese Government decorated Mr. Obata for his services.

Japan insists that there has been nothing since 1922 to make Mr. Obata unacceptable to China. Officials believe, however, that the consequences of the diplomatic breach will not be serious, and, although Chinese-Japanese diplomatic relations have been on an uncertain foundation during the last eighteen months, it will not necessarily mean the withdrawal of consuls from the respective countries. Moreover, officials point out, there is a possibility of a new régime in China in the near future which would accept Mr. Obata's nomination.

While officials deprecate newspaper suggestions that China's rejection of Mr. Obata will result in a rupture of diplomatic relations, it was admitted at the Foreign Office that the presistent refusal of the Chinese to accept Mr. Obata might lead to Tokio's asking Nanking to recall Wang Yung-pao, its Minister to Tokio.

TO REACH MUKDEN TODAY.

Wireless to THE NEW YORK TIMES.

MUKDEN, Dec. 26.—It was announced tonight that Tsai Yung-sheng, Mukden's representative in the negotiations with the Soviet on the Chinese Eastern Railway dispute; M. Simanovsky, newly appointed Russian Consul General to Harbin; Julius Rudy, new Russian manager of the railway, and M. Denissoff, his assistant, arrived this evening in Harbin and are proceeding immediately to Mukden, where they are expected to arrive tomorrow afternoon.

It was stated in Mukden's official quarters that in order to protect Soviet citizens at Hailar, the Young Mongol party, which is said to be in control of the city, has organized a communistic government with seven members, among whom are two Russians.

PLANE AFIRE IN AIR, PILOTS LAND SAFELY

Speed Three Miles and Escape Just Before Flames Reach Gasoline Tank.

$13,000 CRAFT DESTROYED

Attendants at Roosevelt Field Try in Vain to Save Machine—Board Starts Inquiry.

Special to The New York Times.

ROOSEVELT FIELD, L. I., Dec. 26.—Two fliers, a student and his instructor, had a narrow escape from injury or death today when their plane caught fire in the air about three miles from the field. They landed and escaped from the plane only a few moments before its gasoline tanks ignited.

The pupil, Ray Rothman of Hempstead, discovered the fire while they were over Hicksville, L. I., the smoke coming apparently from cushions in the back seat. He called the attention of his instructor, Robert Black of Westbury, to the fire, and the pilot at once laid a course for Roosevelt Field.

Meanwhile Rothman watched the smoke. Close to the field Black cut his switch and came in with a dead engine. Both men jumped out quickly, just before the smoldering interior burst into flames. The fire already had broken through the fabric and had started on the tail surfaces.

Field attendants attacked the fire with extinguishers, but were unable to put it out before it reached the gasoline tanks. Once the fuel ignited the fire leaped beyond control and destroyed the plane.

The machine was a Fairchild cabin monoplane and its value was put at about $13,000. It was covered by insurance.

Colonel Norman J. Boots, general manager of the field, appointed a board to investigate the fire and it will report tomorrow.

"The instructor was at the controls," Rothman said. "We were about to come in for a landing when we smelled smoke. We started a glide from over the Aviation Country Club at Hicksville. As we came down the smoke got worse. Just as soon as we hit the ground the rear of the machine burst into flames and we were none too soon in getting out."

Would-Be Suicide Is Held.

Magistrate Smith in Jefferson Market court held John Rusk, 48 years old, of Baltimore, yesterday without bail for Special Sessions on a charge of violating the Sullivan law by possessing a revolver. Rusk had just been discharged from Bellevue Hospital, where he had recovered from wounds he inflicted on his throat a month ago with a razor. It was alleged he had planned to shoot himself.

TOKIO POLICE ARREST 180 KOREAN STUDENTS

Authorities Link Them With Recent Disturbances of Political Nature in Korea.

TOKIO, Dec. 26 (AP).—Arrest by Tokio police of 180 Korean students of Tokio universities, alleged to have been implicated in recent student troubles in Korea, was revealed here today.

Japanese authorities in Korea allege the trouble with the students was originally a student affair which developed a political character under the direction of a "secret society of Communist tendency."

More than 900 students were arrested at Seoul, Korea, on Dec. 9, and many still are held for examination.

The vernacular papers here assert the movement involved forty schools in six Korean Provinces, but a recent statement from the Korean Governor General asserted the trouble was ended there.

DIVORCES M. WERTHEIM.

Daughter of Henry Morgenthau Charges Mental Cruelty.

RENO, Nev., Dec. 26 (AP).—Mrs. Alma Morgenthau Wertheim, daughter of Henry Morgenthau, former Ambassador to Turkey, obtained a divorce here today from Maurice Wertheim, New York banker. Custody of the three minor children was granted to Mrs. Wertheim. The father, by agreement, is to pay part of the cost of their maintenance.

Mrs. Wertheim charged her husband with mental cruelty. She said he showed no appreciation of her feelings but was absorbed entirely in his business. She tried to make a success of their married life, she said, but without result. He showed no interest in the home nor the things she did or said, but ridiculed and criticized her. He sough to dominate her, she said, and at times gave way to outbursts of temper. They were married in New York April 15, 1919.

$7,500,000 GOES TO CHARITY

Mexican Organization Benefits by Elimination of Tax.

MEXICO CITY, Dec. 26 (AP).—A recent Presidential decree eliminating taxation on donations to La Beneficencia Privada, a charity organization, will bring a gift of $7,500,000 to the institution, which would otherwise have gone to the French clergy.

Landa Beriozabal, president of the charity organization, announced today that Señorita Luz Bringas, a wealthy Mexican living in Paris, has made a will leaving that sum to the organization, provided the Federal tax on donations was removed. Otherwise the money was to go to the French clergy.

A decree eliminating the tax was published two days ago.

Final Clearance Cloth Coats Below Cost

JUST 58 coats, fur-trimmed—for sportswear and dress wear, divided in three price groups.

$95 - $135 $175

Gunther

666 FIFTH AVENUE

Between 52nd and 53rd Streets

AEOLIAN RADIO SALE

15% TO 40% OFF

WE have just completed the largest holiday business in our history. Naturally in the Hall and our branch stores we have quite a few models which were used for floor demonstration and window display purposes. These are perfect in every way, yet having been used slightly as demonstrators we cannot sell them as new instruments. They are all in perfect working order and subject to our regular guarantee.

We are offering these at substantial savings. Quantities are limited and we advise early selection.

STARTLING VALUES IN DEMONSTRATION USED AND FLOOR SAMPLES

10% DOWN

Easy Monthly Payments .. All Current Models ..

...The following instruments are demonstration-used...

MODEL	Reg. Price Less Tubes	Sale Price Less Tubes
RCA 18	$ 95.00	$ 39.00
RCA 46 Screen Grid	130.00	110.00
RCA 60 Super-Heterodyne	98.00	79.00
RCA 64 " "	550.00	435.00
RCA 47 Radio Phono. Comb.	275.00	225.00
Brunswick Panatrope-Radiola Combinations		
PR 148C	1250.00	450.00
PR 148C Lacquered	1445.00	675.00
PR 148C Louis XV	1595.00	675.00
Ware 10	275.00	229.00
Ware Byron	400.00	335.00
Ware Glenham	800.00	675.00
Ware Henley	550.00	458.50
Star Raider No. 20	475.00	350.00
Star Raider No. 40 Comb.	875.00	595.00
Victor 10-35 AC	365.00	225.00
Victor 10-69 AC	850.00	600.00
Victor 7-11 Electric	250.00	95.00
Atwater Kent 41 DC	87.00	49.00
Majestic 181 Combination	265.00	179.00
Majestic 101 "	223.00	192.00

Many special art cabinets with standard sets installed too numerous to mention. Also a big selection of special art cases without radio sets installed

FULLY GUARANTEED

SAME AS OUR NEW INSTRUMENTS

.... QUANTITIES LIMITED NONE RESERVED ....

AEOLIAN HALL

689 FIFTH AVENUE AND BRANCHES

Brooklyn 85 Flatbush Ave. Cor. Lafayette Ave.
Stamford 372 Main St.
Fordham 370 E. Fordham Rd.
On Broadway N. E. Cor. at 79th St. Mot. Open Evenings
Yonkers 14 Main St.
Jamaica 149th St. and Jamaica Ave.
Patchogue 89 East Main St.
Bronx 150th St. and Westchester Ave. Open at 9 a.m.

OPEN EVENINGS UNTIL 10 O'CLOCK

Gentlemen's Clothes

FOR FORMAL AND INFORMAL DRESS OCCASIONS

CORRECT *clothes for both formal and informal wear, essential for current social engagements, are presented by us, in size variations required for every type of physique, ready for wearing*

The highest tailoring skill and knowledge of Hickey-Freeman are applied to the making of these superior dress garments for gentlemen

FR TRIPLER & CO.

Outfitters to Gentlemen - Established 1886

MADISON AVENUE AT FORTY-SIXTH STREET · NEW YORK

Early birds!

Here's a good catch for you!

7820 Men's Overcoats went into a fly-away sale yesterday!

At 2 bargain prices!

This way:

367 were $125
143 were $100
754 were $95
132 were $90
1689 were $85
623 were $80

$65 now!

And this:

842 were $75
312 were $70
1675 were $65
1283 were $60

$50 now!

Winter weights! A few light weights!

Single and double-breasteds!

Chesterfields! Great-coats! Ulsters!

All regular stock!

ROGERS PEET COMPANY

Broadway at Liberty | Broadway at Warren | Broadway at 13th St.
Herald Sq. at 35th St. | "Six Convenient Corners" | Fifth Ave. at 41st St.
Tremont at Bromfield, Boston, Massachusetts

3 GUARDSMEN HELD IN BOOZE KILLING

Buffal District Attorney Queries Them After Mitchell Orders Aid in Inquiry.

INQUEST TO BE HELD TODAY

Federal Attorney Denies Blocking Investigation of Shooting of Downey.

BUFFALO, Dec. 26 (AP).—District Attorney Guy B. Moore tonight launched the State's investigation into the fatal shooting of Eugene F. Downey Jr. by questioning Asa Ennis, Rudolph Thompson and Orville Lagrant, the crew of the Coast Guard patrol boat from which was fired the fatal volley of revolver and rifle bullets.

The three Coast Guardsmen, all listed as boatswain's mates, second class, were produced at the office of the District Attorney by Martin W. Rassmussen, district commander of the Coast Guard, after Attorney General Mitchell at Washington had instructed Richard H. Templeton, Federal District Attorney here, to cooperate with Mr. Moore in the investigation into the shooting.

Another phase of the State's investigation will begin tomorrow morning in the form of an inquest before Judge Peter Maul in City Court. The three members of the patrol boat crew held under arrest in their quarters have been subpoenaed.

Medical Examiner Rocco N. De Dominicis refused to issue a death certificate pending the inquest.

Coast Guardsmen's Account.

Although the District Attorney would not divulge what Ennis, Lagrant and Thompson told him, it was learned from other sources that their story was substantially as follows:

The three, armed with revolvers and rifles, were in patrol boat CG-2245, which they had tied up in Buffalo Harbor waiting for rum runners. They had been informed by superior officers that a boat answering the description of the Dodge, the boat in which Downey was riding, had left the Canadian shore.

A few minutes before 6 o'clock they saw a boat carrying no lights coming directly toward them. They cast off, and when the boat was nearly abreast they fired a warning volley. The boat tried to escape.

In the chase the government men let go about eight shots at a distance of between 100 and 120 feet.

The Coast Guardsmen were quickly outdistanced because their craft was held back by floating ice. Half an hour after the shooting, the pursued craft was located. When they came close to it, they said they saw one man, the mortally wounded Downey, waving his hand.

Ennis and Thompson jumped out of their boat, tied next to the Downey boat, and saw that Downey was bleeding profusely. Ennis then ran to a telephone and notified police.

Attorney General Mitchell's notification to Mr. Templeton to aid the State in its inquiry followed a telegram sent by Mr. Moore earlier in the day asking that the Federal officials here be ordered to help him get at the facts in the case.

Commenting on the telegram, Mr. Tembleton said:

"No requests for cooperation were made to me, either by Mr. Moore or by city officials before 4 o'clock this afternoon, some hours after the wire was sent to Washington. We are ready and have been ready to work with Mr. Moore and other authorities in fixing the blame in the matter."

Mr. Templeton declared that in his opinion the Coast Guardsmen were by no means culpable.

"They acted in pursuit of their duty," he stated. "They gave Downey's boat the customary warning to stop. When he did not stop they fired."

Telegram to Mitchell.

Mr. Moore's telegram to the Attorney General read, in part, as follows:

"Last evening a citizen of this country was shot by Coast Guard officials under circumstances that would indicate that a crime has been committed. Richard H. Templeton, United States Attorney in this district, has refused to permit the State officials named, the police and myself to interview the Coast Guardsmen who were on the boat and one, if not all, of whom were responsible for the killing.

"No one is in more sympathy with the prosecution of those who violate Federal statutes than I am. However, the Constitution is the supreme law of the land, and the citizens of Erie County are entitled to the protection of that Constitution from assault and homicide."

Copeland Wires Billard.

United States Senator Royal S. Copeland today sent a telegram to Rear Admiral Billard, Coast Guard commandant, urging that Coast Guardsmen involved in the fatal shooting of Eugene F. Downey Jr., at Buffalo, N. Y., yesterday, be turned over to civil authorities, according to The Associated Press. The New York Senator's telegram, which was sent to Admiral Billard at Washington, said in part:

"You and I have discussed these Coast Guard outrages and you have expressed the hope they were ended. What can be said now when another apparently needless death is on the shoulders of your Buffalo men?

"My urgent advice in the Hanson case was to submit the officials charged with the crime to the civil authorities. The government cannot afford to take any other action in the Downey matter."

REPEATS VOLSTEAD CHARGE.

La Guardia Again Charges Lobbying Against Transferring Dry Unit.

Representative F. H. La Guardia received from Prohibition Commissioner Doran yesterday his letter stating that the commissioner knew nothing of any lobbying activities on the part of Andrew J. Volstead, father of the dry act, or S. B. Qvale, prohibition administrator at St. Paul, as Mr. La Guardia charged in a letter to Dr. Doran last week. The Representative had said that both Mr. Volstead and Mr. Qvale had lobbied against President Hoover's plan to transfer the prohibition unit from the Treasury Department to the Department of Justice.

Mr. La Guardia declared the commissioner had been "misinformed" and that "both gentlemen actually were lobbying against the transfer."

Dr. Doran's reply stated that "the officers and employes of this bureau are subject to all of the regulations governing the conduct of employes of the executive departments."

"Subsequent to April 1, 1927, all subordinate officers and employes of the Bureau of Prohibition have been appointed pursuant to the civil service laws and are subject to all rules and regulations set up for the classified civil service," Dr. Doran added. "This would appear to answer your inquiry relative to the influence of the Anti-Saloon League and other organizations interested in prohibition, with respect to the personnel of this service."

Reiterating his charge against Mr. Volstead, who is now counsel for Mr. Qvale as administrator, and against Mr. Qvale, Mr. La Guardia added that he took "official cognizance of their conduct to show the insincerity of the dry leaders of the various prohibition organizations in publicly announcing they would support President Hoover's program and then asking Volstead to do what he could to kill the bills."

DIES OF ALCOHOLISM.

Joseph Brown, Found in His Room, First Fatality Over Holiday.

The first death here from alcoholism during the Christmas holidays occurred yesterday. The fully clothed body of Joseph Brown, 55 years old, of 389 Eighth Avenue, was found on his bed in his room.

Patrick Moore, 70 years old, and his wife, Catherine, 66 years old, were found unconscious in bed in their apartment at 425 East Seventy-eighth Street and were taken to Bellevue Hospital, where it was said they were suffering from both alcoholism and gas. A burner on the gas heater in their kitchen was discovered to be partly turned on. They were reported to be in a critical condition.

Dennis Healy, 57 years old, of 26-05 Cooper Avenue, Ridgewood, Queens, died at Kings County Hospital of a combination of chronic alcoholism and influenza, both of which were contracted before the Christmas holidays.

Twelve additional sufferers from effects of holiday liquor were admitted yesterday to Bellevue Hospital.

$100,000 IN LIQUOR SEIZED IN THE BRONX

Holiday Supply Taken in a Garage When Policeman's Suspicions Are Aroused.

FIVE MEN ARE ARRESTED

Consignment, Said to Be From Montreal, Included Rye Whisky and Champagne.

A vanload of holiday liquor, reported to have come from Montreal, valued at from $100,000 to $125,000, was seized last night by the police of the Tremont precinct in Morris Cohen's garage at 2,225 Webster Avenue, the Bronx. Cohen and four other men found in the building when the raid was made, were arrested.

Inspector George Liebers who led the raiding party of six detectives and several patrolmen said after a cursory examination of the confiscated liquors he was led to beliefe that the stuff was "pure."

Patrolman Daniel Kerrigan of the Tremont precinct was credited with the discovery of the liquor. He was on post near the garage when his suspicions were aroused by the actions of the men around the truck. He telephoned to the police station for the raiding party.

Inspector Liebers and his men met with no resistance when they entered the garage. They herded Cohen and the four others into one corner of the building while others of the raiding party opened the back of the closed van.

There tumbled out on the policemen a number of burlap bags which proved, on examination, to hold sealed bottles of what was described as champagne, Scotch, rye and cognac. In the front of the van were eleven kegs of rye whiskey, each containing about ten gallons. The total number of buslap bags was 250.

Cohen was booked on a charge of illegally possessing liquor. The four other men were booked on charges of illegal transportation of liquor. They are Joseph Roneio of 2,409 East Tremont Avenue, Aezolina Rossi of 619 Morris Park Avenue, David Berger, 680 Prospect Avenue, and Daniel Rocciano, 2,409 East Tremont Avenue.

Inspector Lieber said the labels indicated that the liquor had come from Montreal within the last twenty-four hours. The van and its cargo were taken to the East Tremont Precinct.

BOAT SEIZED OFF BOSTON.

Coast Guard Patrol Takes Craft With $100,000 Champagne Cargo.

BOSTON, Dec. 26 (AP).—A Coast Guard patrol boat seized the 110-foot auxiliary Nova Scotia schooner Irene C. three mile east of Boston lightship before dawn today and brought her into port loaded with about 1,000 cases of assorted liquors, mostly high grade champagne. The value of the cargo was placed roughly at $100,000 by the appraiser's office.

Patrol Boat CG-152, skippered by Chief Boatswain's Mate Thomas Comerford, sighted the Irene C. running without lights east of the lightship and seven miles from the nearest land. The schooner, a converted sub-chaser, painted gray and resembling a Coast Guard boat, hove to on signal and was boarded without resistance.

Her captain, Norman Conrad, her mate, Rennie Cook, both of Riverport, N. S., and her crew of seven, Leaman and Lawrence Conrad, Frank Surette, H. J. Backman and Percy Zink, all of Rose Bay, N. S., William Waters of La Have, N. S., and Lawrence Naugle of Halifax, later were arraigned in U. S. District Court charged with conspiracy to smuggle liquor into the United States and held in bail totaling $17,000. They were lodged in East Cambridge jail.

The Irene C., is owned, according to her papers, by the Meteghan shipbuilding Company of Methegan, N. S.

She cleared St. Pierre, Miquelon, Dec. 19, ostensibly for Nassau, the Bahamas.

SALMOND'S FIRST WIFE NOT BOUND BY DECREE

Court Here Holds His Reno Divorce Does Not Affect Her, but New Marriage Is Recognized.

Felix Salmond, concert 'cellist, has two wives under New York State law, according to a ruling in which Supreme Court Justice Levy granted judgment yesterday to Mrs. Lillian Salmond, declaring her the legal wife of the 'cellist, as against Mrs. Helen Curtis Salmond, who was married to the musician after he had divorced his first wife in Reno, Nev., on Nov. 14, 1928. Justice Levy, however, denied an injunction to the first Mrs. Salmond restraining the second wife from representing herself as the wife of the 'cellist.

The suit was brought on the ground that the first Mrs. Salmond, who obtained a separation from the defendant in New York in 1928 with $600 a month alimony for the support of herself and two daughters, was not a party to the divorce action in Reno, and therefore the decree was not binding upon her. She said Mr. Salmond was a resident of New York and that his sole purpose in going to Reno was to live there long enough to get a divorce.

In opposing the suit, Mr. Salmond declared he came here from England in 1922 with the plaintiff in search of employment, which he found here and elsewhere in the United States, and that he lived here with his wife until they separated in May, 1927. He has obeyed the terms of the plaintiff's separation decree punctually, he said. He then left New York with the intention of remaining away as long as the plaintiff was his wife, he said.

Mr. Salmond contended that the New York courts had no jurisdiction over him because he had never considered any place in the United States his residence, but had remained a citizen of Great Britain and intended to return there with his present wife to make his home. He declared he was forced to leave the plaintiff because of "her excessive use of intoxicants and defects of character."

In deciding against the musician, Justice Levy said the plaintiff was not served with the divorce papers in New York State and did not appear in the Reno proceedings, and therefore the decree was void as against her for lack of jurisdiction. The court pointed out that the answers admitted that Mr. Salmond had left New York to obtain a divorce and that the plaintiff "clearly was abandoned by the defendant," and added:

"It would seem that the plaintiff was, therefore, entitled to maintain a domicile of her own and that the matrimonial domicile was not transferred to Nevada."

CROSSES COUNTRY IN VAIN.

Boy, 12, Here for Holidays, Is Unable to Locate His Mother.

It was 3 A. M. yesterday when a transcontinental bus on which 12-year-old Richard Whitaker had traveled from Los Angeles arrived in Yonkers.

Christmas Day was over, but if Richard was disappointed he did not show it as he hastened along the deserted streets, past windows through which still glowed the lights of Christmas trees. He was on his way to 15 Highland Avenue, where he said he was to have been met by his mother, Mrs. George McCurdy.

Richard rang the bell and there was no answer. He was found asleep in the hallway later in the morning by the superintendent of the apartment, who told him his mother and step-father had moved away ten days ago and left no forwarding address.

The boy was turned over to the Society for the Prevention of Cruelty to Children, which placed him with a private family, who volunteered to give him a belated Christmas.

Richard explained that his grandfather in Los Angeles had put him on the bus in the belief that he would reach Yonkers in time to spend the holidays with his mother.

Richard will be turned over to relatives in Binghamton if the police fail to locate his mother.

HUGE LIQUOR PLOT TRACED IN CHICAGO

Government Is Working to Uncover Industrial Alcohol Conspiracy Running Into Millions.

SALES HERE ARE REPORTED

One Hundred Holders of Permits, Including Reputable Firms, Are Among Those Suspected.

Special to The New York Times.

CHICAGO, Dec. 26.—An investigation of the diversion of industrial alcohol into bootleg channels was revealed today to have been underway in Chicago for six months. More than 100 holders of permits, supposedly reputable concerns which use alcohol in the manufacture of various products, are under suspicion, it was said.

Several million dollars' worth of alcohol has been traced from concerns which withdrew it legally, into bootleg channels, according to Federal Building reports. A syndicate is said to have been discovered doing business out of Chicago to such distant points as New York and Denver.

The permit alcohol in the Chicago district is under the direct supervision of Deputy Prohibition Administrator William H. Kennedy, first assistant to Prohibition Administrator Yellowly, a veteran dry law enforcement chief. Just how far the investigation has extended into official circles could not be learned tonight.

Many difficulties have been put in the way of investigators, and the system allegedly uncovered is said to be a complicated one. An example was given by one of the investigators as follows:

"The firm of X., Y. and Z. manufactures toilet waters and facial preparations, and has a permit to withdraw 1,000 gallons of alcohol each month. Part of this, it is true, is used to manufacture enough cold cream and shaving lotion to maintain a 'front,' but the bulk of the withdrawal is sold out the back door of the factory to bootleggers.

"These bootleggers may be wholesalers or retailers—that is, they may use the alcohol in their own stills or peddle it to smaller gangs, who distill it and sell it to saloon keepers or drug stores. With ramifications like that, we've had no easy problem, and when you consider that some of the stuff found its way all over the Middle West, it becomes a sizable job to run it down."

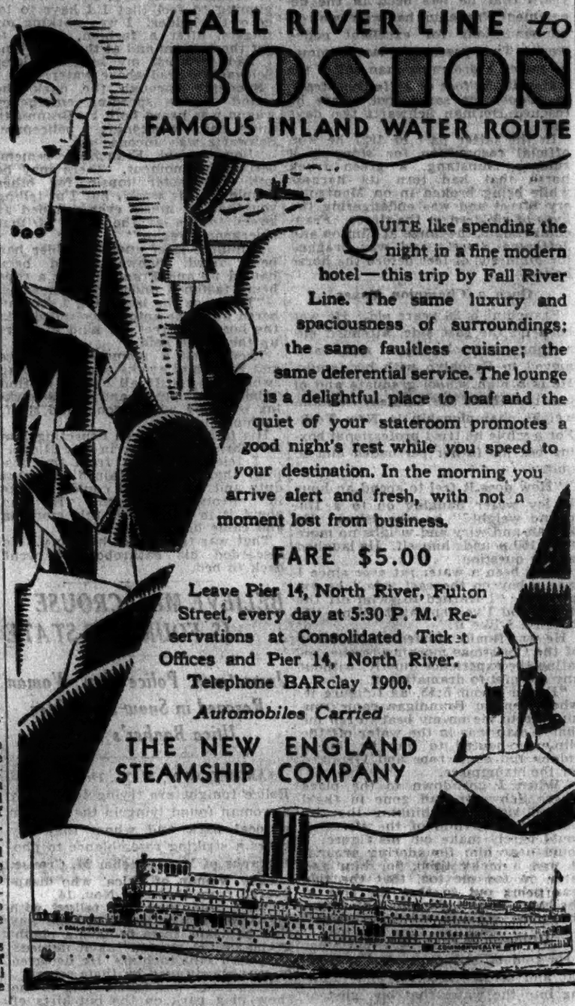
Many of the hundreds or more permits under investigation were said to have been granted seven or eight years ago, normally which would put these violations beyond reach of prosecution by reason of the three-year statute of limitations. It was explained, however, that conspiracies hatched that long ago and which are still in existence can be acted upon. It was reported that no arrests have been made, and no estimate of the time it will take to complete the investigation could be obtained.

Some of the present investigations have been made by the office of Alexander G. Jamie, chief special agent, whose unit handles large liquor conspiracy cases.

Specially priced at twelve-fifty, the new Garry is an outstanding value. Built by Johnston & Murphy in tan and black calfskin. Other models to $26.50.

DOWNTOWN STORE . . . 11 CORTLANDT STREET

WHITEHOUSE & HARDY INC.
BROADWAY AT 40TH ST. | 144 WEST 42ND ST.
11 CORTLANDT ST.—NEAR BROADWAY
20 EAST 42ND ST. | PHILADELPHIA: 1311 CHESTNUT ST.



FALL RIVER LINE to BOSTON
FAMOUS INLAND WATER ROUTE

QUITE like spending the night in a fine modern hotel—this trip by Fall River Line. The same luxury and spaciousness of surroundings; the same faultless cuisine; the same deferential service. The lounge is a delightful place to loaf and the quiet of your stateroom promotes a good night's rest while you speed to your destination. In the morning you arrive alert and fresh, with not a moment lost from business.

FARE $5.00

Leave Pier 14, North River, Fulton Street, every day at 5:30 P. M. Reservations at Consolidated Ticket Offices and Pier 14, North River. Telephone BARclay 1900.

Automobiles Carried

THE NEW ENGLAND STEAMSHIP COMPANY

A SPECIAL PENT HOUSE APARTMENT

ENTIRE FLOOR *in a new building at* 155 EAST 52nd ST

7 ROOMS, 3 baths, enclosed shower, 2 woodburning fireplaces, private roof terrace.

Additional maid's room if desired.

Exceptionally large silent automatic refrigerator.

Elevator service (2 cars) to pent house.

RASE & ELLIMAN
630 MADISON AVE., N.Y.
Telephone REGent 6600

CONFERS WITH BORAH ON DRY FUND NEEDS

Continued from Page 1, Column 3.

luncheon conference, and it was said that special consideration was given suggestions that better results might be obtained by big increases in appropriations for enforcement.

It is no secret that the President is in close touch with the administrative and executive phases involved in the controversy and that he is exceedingly anxious for Congressional sanction of the plan of reorganization referred to by Under-Secretary Mills. Senator Harris and Senator Jones have talked with the President at length on the subject. Yesterday Attorney General Mitchell saw the President and then made public a statement replying to the charge by Senator Borah that inefficient personnel was responsible for the failure of dry law administration.

Treasury Waits on Congress.

Mr. Mills said that the Treasury Department's plans, which include a limitation of the number of ports of entry on the Canadian and Mexican borders and the unification of the Coast Guard and the present border patrol, would be submitted to Congress as soon as that body creates the proposed joint committee urged by President Hoover some months ago to study the present methods of enforcement and to recommend legislation for a more effective machinery. A resolution calling for the creation of such a committee has passed the Senate and is now in House committee.

Legislation will be required to carry out the proposed consolidation of the border patrol, a distinct organization, with the Coast Guard, thus putting under one group the patrol of the coast line and borders against liquor running, Mr. Mills explained.

Reduction of the number of ports of entry along the Northern and Southern borders will require agreements with both Canada and Mexico, it was pointed out, but treasury officials expect that such agreements may easily be obtained.

At present, Mr. Mills said, persons entering the United States from either Canada or Mexico may enter at any point, so long as they report as soon as possible to the nearest immigration office. The border patrol, he explained, is required to maintain its operations as far as fifteen miles back of the borders in order to assure that all persons entering the country are directed to the nearest port.

Would Confine Patrol to Border.

Under the plan proposed by the Treasury, the unified patrol would conduct its operations on the border itself, barring entry of persons except at the stated ports of entry.

Much significance was attached to Senator Sheppard's pronouncement expressing confidence in President Hoover's ability to cope with the prohibition situation.

"A law may be said to be successfully enforced when a pronounced majority of the people obey it and most of the cases against offenders result in convictions," the Senator said.

"Measured by this standard, prohibition enforcement is a success in the United States. The question of further action is merely a question of making enforcement still more effective. I believe that President Hoover is doing everything within his power in this direction; that he is in intimate touch with his executive and investigating agencies, that if there is anything wrong with them he will be the first to ascertain and correct it; that he and these agencies are entitled to the confidence and support of the people."

In the closing days of the Seventieth Congress, just before Mr. Hoover was inaugurated, Senator Harris proposed an amendment to the first deficiency bill providing an additional $25,000,000 for prohibition enforcement. The amendment was adopted by the Senate, but failed of action in the House.

Senator Harris said today that if a report was received either from the Department of Justice or the Law Commission that appeared to warrant it, he would submit another amendment providing a substantial additional sum for prohibition administration. The current appropriation for the prohibition bureau is in excess of $15,000,000. Senator Harris may ask as much as $30,000,000.

For a Larger, Better-Paid Force.

After reading the charge by Senator Borah that lax enforcement could be traced to inefficient personnel, and the defense of the personnel voiced by Attorney General Mitchell and Prohibition Commissioner Doran, Senator Harris said he was satisfied that the dry units would have to be enlarged and better pay provided for the men.

"As a member of the Appropriations Committee," he asserted, "I would like to have an official report to guide in determining just what amounts should be made available to assure efficient enforcement. Certainly we ought to pay better salaries to dry agents. We ought, also, to enlarge the field force.

"In the first deficiency bill passed in the last Congress, we made a supplemental appropriation of $1,719,654 for the Prohibition Bureau. Judging from a recent report on prohibition administration, enforcement was not improved with the additional funds. In some districts, according to that report, conditions are worse than they were before. For that reason, I think that the law enforcement commission, in the light of the evidence that it has already gathered, ought to be in a position to give us some guidance in making appropriations in a manner that will effect the most good."

The present demonstration against the alleged inadequacy of prohibition enforcement, curiously enough, is in the hands of Senators Glass, Borah and Harris, all extreme drys, and revolves largely around the failure of the law commission, up to this time, to make a report to Congress. Senator Glass has announced that until the commission makes a report he will oppose any appropriations for enforcement of the dry law.

Borah Planning a Speech.

It is understood to be Senator Borah's purpose to deliver an elaborate speech on prohibition enforcement at an early date, unless there should be developments in administration quarters that would dissuade him from doing so. The opinion is quite general that if Senator Borah launches an attack upon the Treasury, which controls three active agencies dealing with prohibition, namely, the Prohibition Bureau, the Coast Guard and the Customs Service, he will pay his respects to those "higher up."

Indications are that there will be a grand flare-up when attempts are made to secure authority for the Law Observance Commission to continue its work in the new fiscal year, beginning July 1. Under the law which gave to President Hoover authority to create the commission, it is provided that the $200,000 allowed for expenses shall be available during the fiscal years 1929 and 1930.

Any unexpended balances that may be on hand on June 30, must be reappropriated for the commission's use in the fiscal year, 1931. If that is to be done, or a new appropriation is sought, supplemental action by Congress will be required. While the commission might function after June 30 without public funds, doubt is expressed that Congress would pay any attention to its conclusions if it proceeded in such a manner.

President Hoover is said to desire that the commission shall have an indefinite tenure, but this can be done only with the consent of Congress if the commission is to proceed with public funds. The commission's status, therefore, is bound to come up for discussion during the post-holiday session beginning Jan. 6.

Henry H. Curran, president of the Association Against the Prohibition Amendment, said today:

"I see by the papers that Borah says the only trouble with prohibition is that the snoopers do not snoop sufficiently or efficiently, but Mitchell said the trouble is with Congress, while Doran says the trouble is with the American people. Did it never occur to any of them that perhaps the trouble lies in the law itself? Perhaps they have read their 'Iolanthe' well enough to make up a trio, and do this little chorus for us:

"'The law is the true embodiment
Of everything that's excellent.
It has no kind of fault or flaw
And I, my lords, embody the law.'"

Fess Deplores Borah's Attack.

YELLOW SPRINGS, Ohio, Dec. 26 (AP).—Senator Simeon D. Fess, Republican of Ohio, in a statement issued at his home here today, characterized as "a regrettable incident" the attack made on the government personnel for prohibition enforcement by Senator Borah.

Senator Fess's statement follows:

"It is most regrettable that at this time, when law enforcement is being given most substantial attention and has the active and sympathetic cooperation not only of the Justice and Treasury Department but of the President, that any statement coming from a friend of enforcement should be construed as a lack of solidarity of support among the friends of prohibition.

"Enforcement of any law involving the appetite of any of our citizens is difficult at best. The personnel in charge reacts to public opinion, and especially that of friends of the cause. Its morale can be greatly injured, if not destroyed, by lack of support.

"Wholesale attack on the administration of the law, no matter what the purpose, can be but deplored, especially at the time when the government, under the advice of the President, has taken steps to tighten up law enforcement all along the line, and which has resulted in a more healthful attitude of the public toward obedience to law.

"In the light of recent results, I anticipate substantial progress through a further reorganization now in vogue, and the assurance of all funds necessary to enforce the law."

ELECTION NOTICE.

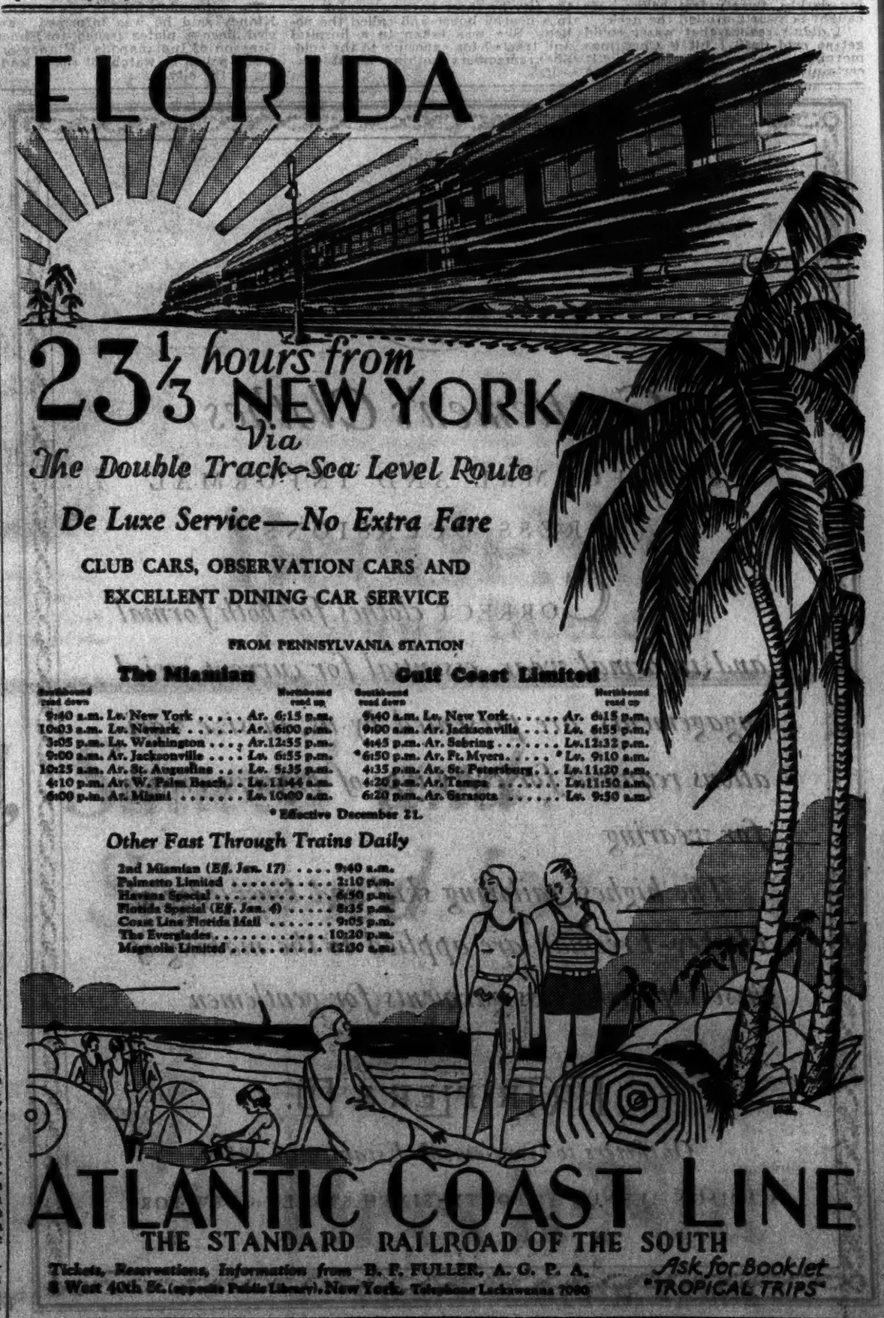
BOARD OF ELECTIONS,
CITY OF NEW YORK.
Municipal Building, Borough of Manhattan.

Pursuant to the provisions of Section 81 of the Election Law, notice is hereby given of a special election to be held on January 14th, 1930, to fill the vacancy in the office of Member of Assembly for the Thirteenth Assembly District, New York County, in accordance with a Proclamation issued by the Governor of the State, dated December 14th, 1929.

JOHN R. VOORHIS,
VALENTINE J. HAHN,
JOSEPH V. MCKEE,
JACOB A. LIVINGSTON,
Commissioners of Election.

Dated New York, December 18th, 1929.

FLORIDA



23 1/3 hours from NEW YORK
Via
The Double Track-Sea Level Route
De Luxe Service—No Extra Fare

CLUB CARS, OBSERVATION CARS AND EXCELLENT DINING CAR SERVICE

FROM PENNSYLVANIA STATION

The Miamian

Southbound read down		Northbound read up
9:40 a.m.	Lv. New York Ar.	6:15 p.m.
10:03 a.m.	Lv. Newark Ar.	6:00 p.m.
3:05 p.m.	Lv. Washington Ar.	12:55 p.m.
9:00 a.m.	Ar. Jacksonville Lv.	6:55 p.m.
10:25 a.m.	Ar. St. Augustine Lv.	5:35 p.m.
4:10 p.m.	Ar. W. Palm Beach Lv.	11:44 a.m.
6:00 p.m.	Ar. Miami Lv.	10:00 a.m.

Gulf Coast Limited

Southbound read down		Northbound read up
9:40 a.m.	Lv. New York Ar.	6:15 p.m.
9:00 a.m.	Ar. Jacksonville Lv.	6:55 p.m.
4:45 p.m.	Ar. Sebring Lv.	12:32 p.m.
*6:50 p.m.	Ar. Ft. Myers * Lv.	9:10 a.m.
4:35 p.m.	Ar. St. Petersburg Lv.	11:20 a.m.
4:20 p.m.	Ar. Tampa Lv.	11:50 a.m.
6:20 p.m.	Ar. Sarasota Lv.	9:50 a.m.

* Effective December 21.

Other Fast Through Trains Daily

2nd Miamian (Ef. Jan. 17)	9:40 a.m.
Palmetto Limited	2:10 p.m.
Florida Special	4:00 p.m.
Florida Special (Ef. Jan. 4)	8:35 p.m.
Coast Line Florida Mail	9:05 p.m.
The Everglades	10:20 p.m.
Magnolia Limited	12:00 a.m.

ATLANTIC COAST LINE
THE STANDARD RAILROAD OF THE SOUTH

Tickets, Reservations, Information from B. F. FULLER, A. G. P. A.
8 West 40th St. (opposite Public Library), New York. Telephone Lackawanna 7000

Ask for Booklet "TROPICAL TRIPS"

SAY GIANTS LOANED STONEHAM $500,000

Minority Holders Charge He Diverted Funds—McQuade Lists Seven Recipients.

SUMS REPAID, HE ADMITS

Magistrate on Knees Asked Head of Company to Forgive "Annoyance" of Officers, Bondy Alleges.

Attorneys for minority stockholders in the National Exhibition Company, owners of the New York Giants, charged in the Supreme Court yesterday that Charles R. Stoneham, president of the baseball club corporation, had used $500,000 of the company's money for his own individual purposes.

An affidavit filed with Justice Callahan by Magistrate Francis X. McQuade, stockholder and former treasurer in the company, elaborated upon the accusation by naming seven concerns and persons for whom, it is alleged, Mr. Stoneham diverted company funds in addition to obtaining advances for himself.

More than $140,000, according to the magistrate was given on Mr. Stoneham's authorization to John J. McGraw, manager of the Giants; Peter G. Myers, Jasper T. Smith, the Cuba-American Jockey Club, the Lamb-McGraw Oil Syndicate, the Calaveras Copper Company and the Polo Grounds Athletic Club.

Admits It Was Repaid.

The magistrate admitted that the money had been paid back, but said it had been only at his continued insistence and then without payment of sufficient interest.

"It was I who demanded and caused reparation," he said, "and it was solely by reason of this attitude upon my part that I was ousted as director and treasurer of the National Exhibition Company."

The voicing of these charges opened the court battle in the feud between Mr. Stoneham and Mr. McQuade, who are now involved in two lawsuits. The hearing yesterday was an outgrowth of the action for an accounting started last November against the club president by the magistrate, Mr. Delehanty, and other minority stockholders. It took place on a motion of Leo J. Bondy, attorney for Mr. Stoneham, to make Mr. McQuade and Daniel F. Finn, a Tammany leader and county clerk-elect, party defendants in the suit. After the hearing Justice Callahan reserved decision.

Mr. Bondy, who had previously declared that Mr. Stoneham had loaned money to the National Exhibition Company as well as borrowed from it, told the court that Magistrate McQuade had signed the company checks withdrawing funds. If any liability attached to the withdrawals, he argued, the magistrate was equally liable and should be made a defendant in the accounting action along with the present officers. He declared that the magistrate had even gone on his knees to Mr. Stoneham and "begged for forgiveness" in November, 1928, for "annoying" officers and directors.

Mr. Bondy argued that both the magistrate and Mr. Finn were connected with the Polo Grounds Athletic Club which, the instituters of the court action have alleged, profited from improper connivance by the officers of the National Exhibition Company. The Athletic Club was organized to stage boxing bouts in the Polo Grounds and never paid adequate rentals, it was alleged in the complaining papers.

According to Mr. Bondy, Finn was himself a stockholder in the Polo Grounds Athletic Club and Mr. McQuade was indirectly a stockholder through a dummy. Both of them were therefore liable in any action, he declared.

Asserts McQuade Protested.

Former Judge James A. Delehanty, attorney for Mr. McQuade and the other minority stockholders in the Giants, replied that the plaintiffs in the suit had nothing to complain about in regard to the actions of either Mr. Finn or Mr. McQuade and would not consent to seeing them made defendants.

Our investigation, he said, discloses that so far as McQuade is concerned he resisted to the utmost power the improper use of money of the National Exhibition Company by the defendants and protested against such use and insisted that the loans made to Charles A. Stoneham by check of Stoneham and another officer of the National Exhibition Company should be repaid and that security should be given pending repayment.

"The investigation further shows that during a period when McQuade was endeavoring so to protect the stockholders' rights in the National Exhibition Company he was refused re-election as treasurer, although permitted to hold over in that office by the failure of the defendant Bondy to qualify. The circumstances indicate that the purpose in so handling the corporation's board of officers was an attempted threat of removal from office of McQuade unless he permitted the treasury of the National Exhibition Company to be used for the private purposes of Stoneham.

"My investigation shows that when continued demands were made by McQuade Mr. Bondy qualified as treasurer and thereby caused the office occupied by McQuade to be vacated."

Finn No Stockholder, He Says.

As to the naming of Mr. Finn as a defendant, the attorney said that he was not a stockholder of the National Exhibition Company.

"My investigation shows that he invested $10,000 in the Polo Grounds Athletic Club in good faith," said Mr. Delehanty." He has lost part of his capital and has, in our opinion, a personal right of action against those who induced him to invest in the Polo Grounds Athletic Club to recover from them his losses.

"The transparent crude attempt on a trial of the defendants to create a diversion of the real issues in the action, and delay as long as possible the time when the defendants will be compelled to account for their conduct as trustees of the property of the plaintiff's stockholders."

In concluding his argument Mr. Delehanty made the general charge that $500,000 of the funds of the National Exhibition Company had been diverted for his own use by Mr. Stoneham. Some of the details of these transactions were disclosed in Mr. McQuade's affidavit filed by Isaac N. Jacobson, his personal attorney.

Concerning two checks for $75,000 and $50,000 drawn to the Third Security Company by Stoneham and Tierney, of which the latter endorsed shortly after Jan. 12, 1928, Magistrate McQuade said:

"Charles A. Stoneham formed the Third Security Company and is the sole owner. It was supposed to be an investment corporation. In fact, it was, as I subsequently discovered, a creation of Stoneham by means of which he sought to enable himself to use the moneys of the National Exhibition Company.

"Upon this discovery I insisted that such loans be repaid and that they, as well as the other loans which had been made for the benefit of Charles A. Stoneham be recognized as his personal indebtedness, and that the repayment of all of them be secured. The unpaid balance of the other loans was then $155,035."

After his insistence that the Giants' president deposit collateral for the borrowings, he continued, Mr. Stoneham finally posted 2,164 shares of the National Exhibition Company as security.

Lists Items of Indebtedness.

The magistrate listed as having been called to the attention of the company directors at this time the following items of indebtedness guaranteed by Mr. Stoneham, in addition to the loans to the Third Security Company.

Cuba-American Jockey Club note	$30,000
Peter G. Myers	5,500
Lamb McGraw Oil Syndicate	20,000
John J. McGraw, trustee	3,500
Polo Grounds Athletic Club	25,000
Charles A. Stoneham	14,875
Jasper T. Smith	18,460
Calaveras Copper Company	25,000
Total	$155,035

The magistrate revealed that because of his opposition to Mr. Stoneham in these matters he had been officially replaced as treasurer by Mr. Bondy as early as December, 1925, with the provision, however, that his successor was not to take office until he had "qualified."

"It will thus be seen," said the magistrate, "that the election of Bondy, not to take effect until his qualification, was an implied threat that unless I consented to Stoneham's looting of the treasury and subjugated myself to his will, he would cause Bondy to qualify and oust me as treasurer. I, however, was not overawed by his threats. I insisted upon restitution. Bondy did not qualify and I was continued as hold-over treasurer until May 2, 1928.

"Meanwhile Stoneham paid the amount of the promissory notes, but without interest. He took three years to make these payments. When they were completed I insisted that Stoneham pay to the National Exhibition Company interest upon these loans. Stoneham refused. I persisted in my demands. Stoneham called a meeting of the board of directors for May 2, 1928. At that meeting he delivered to Bondy a check to the order of the National Exhibition Company for $13,975.44, which was calculated as bank interest upon these loans. I insisted that the legal rate of interest be paid. Stoneham refused to pay more than the bank interest and Bondy endorsed Stoneham's action.

"At that same meeting, although the notice of the meeting had not stated that as the purpose thereof, Stoneham called for the election of a treasurer, and Bondy was again elected. This time both Stoneham and McGraw refused to vote. Bondy thus became the treasurer on May 2, 1928, as the consequence of the threatened reprisal for the compulsory repayment of the loans and interest. Since that time Bondy has been the treasurer of the corporation."

JULIA K. BENJAMIN ENGAGED TO MARRY

Will Wed Joseph F. Haskell, General's Son, a First Classman at West Point.

MISS CONOVER BETROTHED

To Wed George C. Slawson, Banker —Miss Mesny Engaged to Lieut. Com. Gifford, Royal Navy.

Mrs. William Maxwell Benjamin of 127 East 69th Street and Garrison, N. Y., has announced the engagement of her daughter, Miss Julia Kean Benjamin, to Joseph Farrell Haskell, son of Major Gen. and Mrs. William N. Haskell of this city. Miss Benjamin is a granddaughter of the late Colonel and Mrs. Samuel Nicoll Benjamin and of Mrs. Edward Prime of this city. Her father died in February, 1928. She attended the Knox School in Cooperstown, N. Y.

Mr. Haskell is a member of the senior class at the United States Military Academy at West Point. He is the brother of Miss Mary Haskell, debutante of this season.

No date has been set for the wedding.

Conover—Slawson.

Mr. and Mrs. James Scott Conover of Greenwich, Conn., gave a luncheon yesterday at the Plaza at which was announced the engagement of their daughter, Miss Margaret Conover, to George Clarke Slawson, son of George Lemuel Slawson of Rock Ridge., Conn., and the late Mrs. Slawson.

Miss Conover was graduated from the Greenwich Academy in 1927 and attended Columbia University. She was a member of the Fairchester hockey team in 1928. Her father is an official of the New York Central Railroad. Her mother, the former Miss Edith Nelson Mayo, is the daughter of Captain and Mrs. Thomas Mayo.

Mr. Slawson was graduated from the Salisbury School and from Dartmouth College with the class of 1928, where he was a member of the track team, Chi Phi fraternity and the Dragon Senior Society. He is with the Central Hanover Bank and Trust Company of this city.

Mesny—Giffard.

Announcement has been made here of the engagement of Miss Rose Sérane Mesny, only child of the Rev. Pedro S. Mesny, M. A., of Castel Rectory, Guernsey, Channel Islands, England, and the late Mrs. Mesny, to Lieut. Commander John Giffard, Royal Navy, elder son of the late Major Gen. Sir Gerald Giffard and the late Lady Giffard of Bon Secours, Guernsey.

Miss Mesny has many relatives here. Her mother was the former Miss Minnie Harris, daughter of the late Captain Thomas R. Harris, who was commander of the old steamship Pennsylvania, formerly of the American Line, running between Philadelphia and Liverpool. Previously, Captain Harris had been a Lieutenant Commander in the United States Navy. Miss Mesny is a niece of Miss Ida M. Harris of Sunnycrest, Port Washington, L. I.; of Arthur Mesny of Washington, D. C., Giffard Mesny of Baltimore and Philip Mesny of Los Angeles. She was educated in England and Guernsey.

Lieut. Commander Giffard studied at the Royal Naval College, Dartmouth.

The wedding will probably take place next Summer.

Rockwell—Purser.

The engagement has been announced of Miss Harriet Conkling Rockwell, daughter of Mr. and Mrs. Frederick W. Rockwell of this city, Albany and Norfolk, Conn., to John R. Purser Jr., son of Mr. and Mrs. John R. Purser of Charlotte, N. C.

Miss Rockwell went to St. Agnes's School in Albany, and later was graduated from Vassar. Her father is president of the Roosevelt Hotel Company of this city. Mr. Purser was graduated from the University of North Carolina.

No date has been set for the wedding.

Thomas—Cameron.

Mr. and Mrs. Dwight P. Thomas of Montclair, N. J., have announced the engagement of their daughter, Miss Lucia Thomas, to John Hamilton Cameron, son of Mr. and Mrs. J. Melville Cameron, also of Montclair.

Miss Thomas is a graduate of Miss Baird's School and the New York School of Applied Design. Mr. Cameron is a graduate of Montclair Academy and attended Yale University.

Drake—Lasell.

Mr. and Mrs. J. Frank Drake of Pittsburgh, Pa., have announced to their friends here the engagement of their daughter, Miss Ruth Elliott Drake, to Chester Harding Lasell, son of Mr. and Mrs. Josiah Manning Lasell of Whitinsville, Mass.

Denner—Weiner.

Announcement has been made by Mr. and Mrs. Samuel Charles Denner of Port Jervis, N. Y., of the engagement of their daughter, Miss Arline Virginia Denner, to Henry Weiner of this city and Pittsburgh. Miss Denner went to the Harriet Melissa Mills School. Mr. Weiner attended Mercersburg Academy and was graduated from Yale.

Lodge—McCall.

Special to The New York Times.

MONTCLAIR, N. J., Dec. 26.—The Rev. and Mrs. James T. Lodge of Montclair have announced the engagement of their daughter, Miss Florence Lodge, to George Lertham McCall, son of M. Johnstone McCall, also of Montclair. Miss Lodge is a senior at Sweetbrier College and Mr. McCall, who is a graduate of Lawrenceville Academy, attended Princeton. Mr. Lodge is pastor of St. John's Episcopal Church.

Taylor—Porter.

Special to The New York Times.

GLEN COVE, L. I., Dec. 26.—Mr. and Mrs. Thomas B. Taylor of Port Washington have announced the engagement of their daughter, Emily Dill Taylor, to Lloyd Judson Porter, son of Captain and Mrs. William B. Porter, also of Port Washington. Miss Taylor is a student at Wellesley College and Mr. Porter is a graduate of Massachusetts Institute of Technology.

Murrie—Clevenger.

HERSHEY, Pa., Dec. 26 (AP).—The engagement of Miss Esta Murrie, daughter of Mr. and Mrs. William F. R. Murrie, to James Logan Clevenger Jr., son of Mr. and Mrs. James L. Clevenger of Perth Amboy, N. J., was announced today. Miss Murrie's father is president of the Hershey Chocolate Company. Her fiance is the son of the publishers of The Perth Amboy News.

G. A. M'KINLOCKS PALM BEACH HOSTS

They Entertain at Dinner for 18 in Honor of Miss Muriel McCormick.

MME. RABINOVITCH A GUEST

Russian Pianist Is Visiting John Cary Springs—Whitehall to Be Opened on New Year's Day.

Special to The New York Times.

PALM BEACH, Fla., Dec. 26.—Mr. and Mrs. George A. McKinlock entertained this evening with a dinner at their home, Casa Alejandro, for Miss Muriel McCormick, who has recently arrived to spend the season. Eighteen guests were present.

Mr. and Mrs. John Barry Ryan Jr. will arrive on Saturday with several guests to be at the ocean front residence of Mrs. Ryan's father, Otto H. Kahn.

William J. Hyde arrived from New York to be a guest of his brother-in-law and sister, Mr. and Mrs. Quentin F. Feitner.

Mr. and Mrs. William F. Stafford of New York, who have spent several seasons at Whitehall, have this year leased a Palm Beach cottage, Eastways.

Christman Day tea guests at the Breakers included Mrs. Frederick Dwight and Frederick W. Davis jr., Mrs. Paul H. Harwood, Miss Catherine Harwood, Robert Cleveland and James Pendleton, Miss Cynthia Elmslie and Clement Moore and L. Altstadt of Vienna, a guest at the New Palm Beach Hotel, who had a party of five.

Mr. and Mrs. Bruce Sheldon will arrive this week at their Winter home, La Quinta.

L. A. D. Percivals Arrive.

Mr. and Mrs. L. A. Dalrymple Percival have arrived from New York at the Australian Avenue cottage they have leased this year.

Mr. and Mrs. Milton W. Holden of Philadelphia, who have leased the Arthur B. Claflin lake front villa, will arrive in their private car this week-end.

Mme. Clara Rabinovitch, Russian pianist, is a holiday guest of Mr. and Mrs. John Cary Spring at Wewoka Cottage.

Whitehall, which was originally the home of the late Henry M. Flagler, will begin its sixth season as a hotel on New Year's. Martin Sweeney, the managing director, will arrive from New York for the opening. Edward Sweeney, resident manager, arrived a fortnight ago.

Many of last season's guests are returning to Whitehall this year. Mr. and Mrs. John C. King of New York will be there on the opening day. They have been in Palm Beach for several weeks at Wave Crest Cottage.

Early arrivals at Whitehall will include Mrs. William Fahnestock, Colonel James A. Blair Jr., Mr. and Mrs. Arthur Lipper, Mr. and Mrs. M. Winburn, Mr. and Mrs. Charles A. Snyder, and Harry Hoy of New York, Mr. and Mrs. Joseph Higgins of Bronxville, Mr. and Mrs. Stuart G. Rosson of Baltimore and Mr. and Mrs. Lynde Selden of Greenwich.

Stephen Sanford Guest of Father.

Among New Yorkers who will spend the season at Whitehall are Grover Whalen, Judge William E. Walsh, Mr. and Mrs. Quincy A. Gillmore and Miss Frances Gillmore, Mrs. Milton Herold, Mr. and Mrs. Paul Prybil, Mr. and Mrs. Walter P. Chrysler, Mr. and Mrs. M. Jackson Crispin, Adolph Lewisohn, Mr. and Mrs. Frank Vance Storrs, Misses Caroline and Ann Storrs, Mr. and Mrs. A. L. Humes, Mr. and Mrs. A. W. McLaren, Mr. and Mrs. Elvin N. Edwards, Mr. and Mrs. Lincoln Isham, Mr. and Mrs. Arthur Hopkins, Dr. Seth Gregory, Mr. and Mrs. Richard P. Worrall, Lewis Y. Sterling and Miss Sterling, Elwood Rice, Mr. and Mrs. Paul Clark, Mr. and Mrs. James W. Gerard, Mrs. Franklin Terry, Mr. and Mrs. J. Theus Munds, Mr. and Mrs. Condé Nast, Mr. and Mrs. C. Harold Smith, Mr. and Mrs. Joseph Urban and Colonel and Mrs. Leroy Springs.

Stephen Sanford is the latest of the famous polo players to arrive in Palm Beach. He is with his father and sister, John Sanford and Miss Sarah Jane Sanford, at Villa Marina.

Other society news is printed on the following page.

DEBUTANTE PARTY FOR CLARA BOLLING

Mrs. Woodrow Wilson, Her Aunt, Assists at a Tea Dance in Washington.

DEBUT BY ENGRACIA FREYER

500 Guests at Ball for Naval Officer's Daughter—Other Social Events at Capital.

Special to The New York Times.

WASHINGTON, Dec. 26.—Several débutante parties were given this afternoon and tonight, at one of which Mrs. Woodrow Wilson, widow of the former President, was a guest.

Mrs. Wilson, who only recently returned from a trip abroad, assisted at the tea dance given by her brother and sister-in-law, Mr. and Mrs. John Wilmer Bolling, to present to society their daughter, Clara. She presided at the tea table, assisted by Mrs. Cary Grayson, Mrs. Bruce Clark, Mrs. Raymond L. Wolven, Mrs. William F. Lemon, Miss Clara A. Lutz and Miss Gertrude Lutz.

Mrs. Bolling wore apple green taffeta, the flowered panels of the skirt lengthening into a train, while the débutante wore a frock of ivory velvet and tulle, with touches of silver trimming. Mrs. Wilson's gown was of silver gray lace over blue, made bolero fashion, with which she wore a sable neckpiece and a small three-cornered black hat.

In Miss Bolling's receiving party were the Misses Isabel Lamberton, Emmeah Gale Davis, Elvira Johnson, Mary Ingram Henry, Lucia Tessada Guzman, Frances Wall, Rachel Davies, Katherine Berry, Mildred Huston, Eunice Lee Evans, Margaret Stringer, Katherine Fechet, Grace Smith of Baltimore and Katherine Riegel of New York.

In Honor of Catherine Evans.

Mrs. William E. Evans, wife of Representative Evans of California, gave a tea dance at the Mayflower for her daughter, Catherine, and in compliment to Miss Julia Culbertson. Miss Evans was assisted by Miss Jean Hoch. The guests included Mrs. William Culbertson, wife of the American Ambassador to Chile, and Mrs. Homer Hoch, wife of Representative Hoch of Kansas.

Ball for Engracia Freyer.

Members of the diplomatic corps, official and resident society and naval circles made up the 500 guests at the ball given tonight at the Mayflower by Captain and Mrs. Frank B. Freyer for their daughter, Engracia.

Miss Freyer wore yellow satin, made with close-fitting bodice and a bouffant skirt, and carried talisman roses. She was assisted by Miss Becky Bratton, daughter of Captain and Mrs. Leslie Bratton, formerly of Washington.

Party for Margreta Swenson.

Before the ball Mrs. Eric C. Swenson entertained 200 guests at a dinner dance in the garden of the Mayflower for her débutante daughter, Margreta.

Dora White Entertained.

Representative and Mrs. Richard Aldrich of Rhode Island gave a dance at their home in Massachusetts Avenue for Miss Dora White, daughter of Mrs. Aldrich.

The junior holiday dinner dance took place tonight at the Willard, members of the committee including Mme. Ekengren, Mrs. Ulysses S. Grant 3d, Mrs. Walter Tuckerman and Mrs. Lindsay Russell, receiving the guests.

Mrs. Grant is entertaining in honor of her daughter, Miss Clara Frances Grant, a group of her school friends and a number of cadets and midshipmen here for the holidays. Mrs. Tuckerman is entertaining in honor of her daughters, the Misses Elsie and Ruth Tuckerman.

Cotillion at Hospital Tonight.

A cotillion will be given tonight at the hospital for the nurses and doctors of the New York Skin and Cancer Hospital. Mrs. Samuel Adams Clark, president of the social service department, heads the committee, assisted by Mrs. Eugene S. Reynal, Mrs. Alvin Untermyer, Mrs. Daniel E. Murphy, Mrs. Ernest Iselin, Mrs. Ancell H. Ball, Mrs. Philip LaBoutillier, the Misses Virginia L. Alexandre, Grace E. Cantelio, Margaret Brotsman and Emma Baker.

Beech-Nut dish-of-the-week

Spread Beech-Nut Cream Crackers with a soft yellow cheese. Sprinkle with paprika. Place under the gas broiler or in oven until the cheese is melted. Serve hot.. a tempting addition to the salad course.

When this peanut meets this peanut . .

you have better peanut butter!

Members of the peanut family are just as different from each other as the American Beauty and its cousin the Rambler Rose. Years ago Beech-Nut—after long experimentation with every type of peanut—found that a skilful blend of long Virginia nuts (for flavor) and round, chubby little Spanish ones (for richness) gave the finest peanut butter. Superior in flavor, texture and nourishment.

P. S. Beech-Nut Peanut Butter has long been the choice of careful mothers who know about it *for another reason, too!* It's always absolutely *fresh*. Packed tight in vacuum jars 20 seconds after it is made. Be sure and ask your grocer for Beech-Nut.

Always extra flavor, extra care—yet Beech-Nut quality foods are moderate in price.

Beech-Nut Peanut Butter

Fresh from the fields

of nearby farms come the rich, red, ripe tomatoes Beech-Nut uses in this delicious Catsup. Very early every morning in the tomato season great crimson heaps of glorious fresh tomatoes are driven to our doors. Tomatoes ripened on their vines. So fresh the dew still glistens on them!

Only fresh, fully ripened tomatoes such as these can give the unmistakably full, *fresh* flavor you recognize in Beech-Nut Catsup. Ask your grocer for a bottle.

Beech-Nut CATSUP

Easier.

SAVE time—while the clerk puts up the rest of your order, just help yourself to Beech-Nut Foods from the Convenient Self-Service Stand at your grocer's.

Here you will find all the Beech-Nut Foods in one place—Bacon, Coffee, Pork and Beans, Prepared Spaghetti, Macaroni, Chili Sauce, Catsup, Mustard, 6 varieties of delicious Biscuits—Jams and Jellies, too.

Perhaps you haven't tried them all. Take home a new one today—*you'll like it!*

Moderate prices make it an economy as well as a convenience to shop from this stand.

Beech-Nut Foods of Finest Flavor

Cooked, Sauced and Seasoned for you

Beech-Nut *Prepared* Spaghetti is ready cooked, ready sauced, ready seasoned. Just heat and serve—in 5 minutes you can place it on your table. Delicious, nourishing and inexpensive, too! Keep a can always on your pantry shelf. Order it tomorrow.

Beech-Nut Prepared Spaghetti

MISS BETTY GERARD MAKES HER DEBUT

Parents Give Large Supper Dance for Her at the Delmonico Hotel.

A ROUND OF FESTIVITIES

Emily Parsons, Marie Smithers and Mary H. Williams Among the Debutantes Introduced.

After the brief respite afforded by Christmas, there was another round of parties last night for débutantes and young men home from college for the holidays.

Mr. and Mrs. Julian M. Gerard gave a supper dance at the Delmonico to introduce their only daughter, Miss Betty Gerard. It was the first débutante party to be held in this new hotel. It took place in the ivory and gold ballroom, the walls of which, as well as the balcony, had been decorated with smilax. The crystal chandelier also was festooned with the Southern greens, and there was a canopy of them over the musicians' dais at one end of the room. Palms had been placed about the green and gold foyer adjoining the ballroom, where the hostess and her daughter received. Mrs. Gerard wore a gown of chartreuse-colored lace, and the débutante wore one of flesh-colored tulle and carried a bouquet of mauve orchids.

Among the guests were Mr. and Mrs. Frank L. Polk, Mr. and Mrs. Charles W. Clark, Stanford C. Mallory, Barnard Townsend, Nelson Macy, Mr. and Mrs. David Wagstaff, Mr. and Mrs. Walter J. Salmon, Prince and Princess Francesco Rospigliosi, Mrs. Vanderbilt Church, Francis Crowninshield, Mr. and Mrs. Anthony J. Drexel Biddle Jr., Mr. and Mrs. Anthony J. Drexel Jr., Mr. and Mrs. Harry Payne Bingham, Mrs. Boothe Brokaw, Mr. and Mrs. David Dows, Mrs. Tucker Duell, Philip Dyton, Mr. and Mrs. Marcus Daly, Mr. and Mrs. John R. Fell, Thomas P. Fowler, Mr. and Mrs. Robert Goelet, Mr. and Mrs. Jay Gould, Mr. and Mrs. John Gaston, Mr. and Mrs. James W. Gerard, Mr. and Mrs. William May Wright, Mr. and Mrs. Peter A. B. Widener 2d, Mr. and Mrs. Gustave J. S. White, Mr. and Mrs. Allen G. Wellman, Mr. and Mrs. David Wagstaff, Count and Countess Alfonso P. Villa, Mr. and Mrs. William Thaw 3d, Mr. and Mrs. Leonard Thomas, John Parsons, Mr. and Mrs. Edward T. Stotesbury, Mr. and Mrs. Walter J. Salmon, Mr. and Mrs. Douglas W. Paige, Mr. and Mrs. James C. Parrish, Henry Paul, Mr. and Mrs. Hunter S. Marston, Mr. and Mrs. Grafton W. Minot, Mr. and Mrs. Robert McAdoo, Mrs. L. Barnum Levering, Sumner Gerard, Captain John C. Fremont, Mrs. Tucker Duell and Charles Draper.

Others were the Misses Virginia Lee Roberts, Mary Haskell, Susan B. Hall, Jean Hollins, Lois M. Salmon, Marjorie E. Simonds, Helen S. Schroeder, Mabel Carew Smithers, Electra Webb, Olive Whitman, Lucie Alcott, Gwendolen E. R. Armstrong, Josephine Alcott, Josephine Auguste, Leta Clews, Evelyn Bigelow Clark, Barbara Corlies, Phoebe Fischer, Grace Cowles, Kathleen Curtis, Marjorie Bruce Ferguson, Cathleen Fox, Frederica Frelinghuysen, Suzanne Hurty, Eleanor Hutton, Montague Priddy, Barbara Phipps, Betty Putnam, Elise Plankinton, Barbara Barnes, Lois Francis Barstow, Sylvia Beinecke, Hope Bennett, June Blossom, Betsy Brady, Dorothy Davis, Natica de Acosta, Katrinka Van C. Suydam, Janet Stone, Virginia Thaw, Molly Townsend, Gladys Rockefeller, Gwendolyn Roome, Jane Runyon and Theodora Chew Barstow.

Also the Misses June Blossom, Louise Boone, Leila Delano, Mary Delafield, Edith K. Drexel, Margaret Dunne, Mildred Davis, Peggy K. Barstow, Frances West Gillmore, Anita Gwynne, Muriel Gordon, Nora Grace, Diana Guest, Penelope Gray, Mary Irwin Howell, Martha Hodge, Susan Ball, Elizabeth B. Kent, Marleigh Kramer, Josephine King, Marion Wharton, Sybil Whigham, Eleanor Waters, Elinor Wurzburg, Georgette McClellan, Mary Hunter Marston, Elinor Ladd, Isabel Palmer Morrell, Leta Morris, Margaret Moffett, Evelyn Wurzburg, Rachel Lowe Lambert, Dorothy Legg, Jane Leighton, Florence J. Loew, Natica Nast, Margaret Nicoll, Ruth Quackenbush, Roxane Reynal, Margaret Ritchie, Frances Robbins, Laura Robinson, Faith Rockefeller, Kathryn Siedenburg, Anne Valentine, Barbara O. Vander Poel, Winifred Loew, Cornelia Vanderhoef and Gertrude Vander Poel.

Others were: J. Prentice Sanger 2d, H. Lyman Stebbins, Morgan Palmer, George C. Rand, Compton Rees, Cary Seldon Rodman, Albert H. Rosengarten, McA. Donald Ryan, Francis Ricardo, Crosby T. Smith, Alfred Wagstaff Jr., Arthur D. Weeks Jr., J. Hopkins Smith 3d, Oliver J. Sterling, Bromley Stone, Richard S. Storrs Jr., John Trainer Jr., John T. S. Turner, Holbrook Smith, Frederick E. Weicker, Hunt Wagstaff, Daniel E. Woodhull Jr., Rawson L. Wood Jr., Rutgers Barclay, Allan W. Betts, Gordon Knox Bell Jr., Lyttleton Fox Jr., John R. Fell Jr., Elbridge T. Gerry 2d, Barton Cuyler, Richard H. Crowe, J. Bartholomay Jelke, Gillette Bird, Thomas Blagden, Foster J. Blakeley, Mortimer H. Cobb, Dave H. Coddington Jr., Jay F. Carlisle Jr., Albert H. Clayburgh Jr., Michael Meredith Hare, William Hutchinson, Richmond Hobson Jr., Mathias Hays, Brice H. Hereford, James E. Blakeley, Henry Beardsley, Alan R. Breed, Henry M. Brookfield Jr., Dudley Buck Jr., Burnham Litchfield, Shirley Burden, Douglas Burnham, William D. Coddington, Ralph Crews, Philip K. Crowe, Marshall J. Dodge Jr., G. Chester Doubleday and Franklin D'Olier Jr.

Also James A. Deering, Dudley Davis Jr., Hugh Boyd, Rodney Blackworth, Allan Pinkerton Carlisle, Richard S. Childs, John Cook, Clement Cleveland Jr., James M. Doubleday, Donald Cleveland, J. Gordon Douglas Jr., Barclay K. Douglas, Byrd W. Wenman Jr., Richard T. Wharton, Brainard Whitbeck Jr., Dudley P. Wood, Morgan Wing Jr., Halsted B. Vander Poel, Harold R. Townsend, Barnard Townsend, Rodman K. Tilt, Thomas G. Terbell, F. Hartley Shearer, Henry Sanford Jr., George Ehret 2d, Lawrence B. Elliman Jr., Shirley Fisk, Alexander Fogarty, Rufus James Foster, Frederick H. Gillmore, George F. Goodyear, Austen T. Gray, Louis Clark Grinnell, Raymond Guest, Edward G. Potter 3d, Richard D. Peabody, John I. Pearce, Robert Phelps, Frederick T. Labouisse, Ivy L. Lee Jr., Hugh C. Leighton Jr., Craigh Leonard, Walter Levering, Frasier W. McCann, William H. McKleroy, Donald Muldoon, Blakeman Meyer Jr., Stanford Mallory, James Paul Mills, Norris H. Mundy Jr., J. Brooks Nichols Jr., Louis J. Ehret Jr., Quincy A. Gillmore Jr., J. Temple Gwathmey, Theodore Greeff, John Gerli, Montgomery Hare Jr., Robert O. Hereford, John G. Jackson Jr., Francis P. Kinnicutt, Richard Knight, Alfred Ogden, Stephen Knight, William G. Mundy, Frank L. Polk Jr. and Leonard Palmer.

DANCE FOR EMILY PARSONS.

Many Attend Debutante Party Given at the Park Lane.

At the Park Lane Mr. and Mrs. Walter Woods Parsons gave a dinner dance to introduce their daughter, Miss Emily Parsons. The ballroom suite's walls had been decorated with green and silvered smilax. The dinner was served at several tables, which had been decorated with pink roses and blue iris. Mrs. Parsons and her daughter received in the foyer in a bower of cybotium ferns before a huge tapestry framed with smilax. Miss Parsons wore a bouffant frock of white tulle, embellished with white velvet and carried a bouquet of pink roses.

The dinner guests, all young people, included the Misses Mary Elizabeth Wyeth, Eleanor Waters, Virginia Vanderlip, Mary Tobin, Joan Travers, A. Rutherfurd Roesler, Nancy Rodman, Florence Reed, Jean McLean, Dorothy D. Pratt, Frances S. Reilly, Frances Townsend, Katherine Thurber, Susan Todd, Margaret L. Sparrow, Katherine Stryker, Dorothy Smith, Alice Pendleton Stevens, Katherine Patterson, Caroline E. Parsons, Katherine Parton, Jean North, Katherine E. Nichols, Robbins Stillman, Blanchette Hooker, Eleanor Hawkes, Mildred Hockstader, Marion Anita Hillhouse, Mary Lou Milligan, Parmenia Migel, Paula Murray, Zara Moxham, Eugenia Morris, Alice Vanderbilt Morris 2d, Constance Hand, Esther Hall, Brenda Godfrey, Eleanor Gray, Elizabeth Gilman, Barbara Ferris, Grace Milburn, Jane Magor, Katherine MacEnulty, Louise MacCracken, Ethel McCullough, Rea Delameter, Yvonne de Liagre, Edith Drexel, Cynthia Conway, Muriel Clark, Barbara Lowrie, Dorothy Legg, Louise Laidlaw, Rosalind Kress, Theodora Kingsbury, Lillias Kent, Adele Kelley, Beatrice and Ida Carroll, Elizabeth Buhrman, Eugenie Brumley, Eunice Bastedo, Elizabeth Babcock and Josephine Auguste.

Also Edward R. Deur Jr., Leonard A. Yerkes Jr., George Frederick Burt Jr., Lathrop J. Palmer, Edward Warburg, Henry A. Wise Jr., James H. Windsor, Gordon Williams, Edward Ward, Karl L. Scherer, Frederick E. C. Roelker, George Fulford Scherer, Edward Roesler Jr., Launcelot P. Ross, Robert Ryle, Walter J. Salmon Jr., Frank A. Vanderlip Jr., John McCullough Turner, Ansley Tweddell, Hiram C. Todd Jr., Francis B. Thurber 3d, C. Selden Rodman, Frederick Robinson, Geoffrey W. Robbins, Montgomery Robbins, Joseph Rennard, John Richards, Curzon Taylor, Gordon Sweet, Lewis Storrs, Charles Stillman, Selwyn Stanley, Alfred Rode, James Kearny 3d, Henry H. Reed, Edward S. Rising, Lawrence Priddy Jr., Sherman Pratt, William Scott, John W. Blodgett Jr., Tipton S. Blish, L. Sherrill Bigelow Jr., Philip Bastedo, Clarence Redington Barrett, Richard Post, William Woods Plankington, John H. G. Pierson, William Eagle Palmer, Alfred W. Baldwin, Philip Bunnell, James Banner, C. Wanton Balis Jr., John Nickerson, John Niesley, Frederick Nichols, Edward A. Morrison, George C. Meyer, Elliot Baker, John Averill, Frederick F. Austin, Clark Allen, Henry A. Alker Jr. and Harris Childs Parsons.

Others were John Paulding Farnham, George Edward Faithful, de Witt Endicott, Lewis McCabe, H. Graham and Donald MacDonald, Marshall MacLeod, Oliver Edwards, Henry E. Dunn Jr., George L. de Peyster, Alfred de Liagre Jr., George H. Darrell, Frederick Marvin, Charles M. Lowrie Jr., Andrew Locke, Ivy L. Lee Jr., Allan Leverich, Benjamin Cutler, Thayer Cummings, John Cole, Minturn Post Collins Jr., Clifford Coddington, Gerard J. Cox Jr., Andrew Coddington, Howard L. Kingsbury Jr., John Jordan, Kirkwood Jewett, George W. Hodges Jr., Robert and Brice Hereford, W. Hastings Hoadley, Erwin R. Hilts, Hovey Clark, Howard F. Clark Jr., James Hauck, Lawrence Harris, Thomas F. Clark Jr., John F. Chrysler, Frederick Robbins Childs, Edward Patterson Childs, Mark H. Haight, Charles L. Harding Jr., James L. Green, William Goodrich, Frank Chase, William Chapin, Roswell W. Chamberlain, Ernest Burton, Byrne Bauer, A. Oakley Brooks, Robert H. Bowers, Kenrick Gillespie, Donald Gilpatrick, F. S. Graves, Morgan H. Grace Jr., John Francis, Nicholas Fox, William D. Gaillard Jr., and Roswell P. Gilpatrick.

MARIE SMITHERS'S PARTY.

Mother Gives Dinner Dance at Sherry's in Her Honor.

Mrs. Charles Smithers introduced her daughter, Miss Marie Louise Smithers, at a dinner dance in the main restaurant of Sherry's, which was decorated with ferns, poinsettia, Christmas trees and blue balloons. There were miniature Christmas trees on the tables. Miss Smithers wore a frock of white chiffon and tulle embroidered in crystals.

The guests included Mr. and Mrs. Austin L. Smithers, Mr. and Mrs. Antonio Ponvert, Mr. and Mrs. George Gardner, Mr. and Mrs. Robert Merrill, Mr. and Mrs. Harold Bond, Mr. and Mrs. Howard Ingalls and the Misses Mary Willets Pell, Carolyn Hughes, Cornelia Brady Kip, Mary Hunter Marston, Margaret Dunne, Jane Porter Breed, Barbara Corlies, Cathleen Phyllis Fox, Anita McK. Gwynne, Jean Hollins, Kathleen Curtis, Eleanor Barker, Marjorie James, Constance Lesher, Eileen McGrath, Anne Maxwell, Lois Salmon, Mabel Smithers, Natalie Ponvert, Ruth Quackenbush, Elinor and Evelyn Wurzburg, Barbara and Gertrude Vander Poel, Rose Grosvenor Davis, Marion Wharton, Florence Watts, Lucie E. Alcott, Gwendolen E. R. Armstrong, Sylvia Beinecke, Hope Bennett, June Blossom, Mary Louise Burke, Betsy Betts, Louise Boone, Betsy Brady, Grace Cowles, Esther Carrott, Rea Delamater, Mildred Davis, Natica de Acosta, Jane Foster, Donita Ferguson, Eleanor R. Flick, Penelope Gray, Nora Grace, Eugenia Greenley, Judith Hamlin, Mary Louise Hatch, Betty Lee Henry, Eleanor Hutton, Josephine King, Jean Leonard, Elinor Ladd, Constance Leake, Jane Leighton, Barbara F. Loudon, Muriel Lowe, Georgette McClellan, Anne B. Miles, Isabel Palmer Morrell, Margaret Nicoll, Montague Harwood Priddy, Cornelia Prime, Cynthia R. Quimby, Hope Richardson, Virginia Richardson, Jane Schaff, Beatrice Shepard, Martha Lee Sims, Marjorie Simonds, Katrinka Van Cortlandt Suydam, Beatrice Ter Meulen and Anne Valentine.

Others were Henry Whitney, Morris Maxwell, John G. Jackson Jr., Edgar L. Marston, John Parsons, Philip Hichborn, John A. Knowles Jr., Richard Grinnell, Percy G. Melville, Charles Moore, Walter Lippincott, Frank Smithers, Robert Parker, George Ehret 2d, Richard E. Breed, William Crow, A. Barclay Ulman, Robert Brinkley Smithers, Hugh Boyd, Mortimer H. Cobb, J. Edward Meyer, Robert R. Moffett, Benjamin Nields, Lee Orton, Charles O'Day, Bernard Pagenstecher, Gerard Pagenstecher, Thomas Palmer, Richard D. Peabody, John Peet, William Creighton Peet Jr., Edward Potter, Frederick Potts, John D. Rockefeller 3d, Frederick C. Rogers, Leland H. Ross Jr., William Rose, Donald Ryan, Arthur Ryle Jr., Henry Sanford Jr., William Scher, Charles Sheldon, George Sherman, Curtiss Shields, Henry F. Shoemaker 2d, James T. Soutter Jr., Morgan D. Soutter, Harper M. Sowles, Walter H. Sterling, J. Earle Stevens Jr., Edwin Stevens, Ludlow W. Stevens, Duncan Stewart, Bromley S. Stone, Richard S. Storrs Jr., Charles Sweeney, Thomas Turbell, Barney Townsend, Stephen Terhune, Halstead B. Vander Poel, John Veely, Alfred Wagstaff Jr., Robert E. Walker, John Watts, Byrd Wenman, Brainerd H. Whitebeck Jr. and Howard F. Whitney Jr.

Also Dudley Davis Jr., Richard Debold, Edgar Dunlaevy, William Mairs Duryea, Franklin D'Olier, Daniel Easton, Louis J. Ehret Jr., Ludlow Elliman, Daniel England, George Ewing, Alexander Fogarty, Churchill Francis, Fred Francis, Charles Fraser, John P. Gaillard, Seaton Gales, Ledyard Gardner, Theodore Greeff, John S. Griswold, David Gwinn, Louis Clark Grinnell, George Green, Craig Hammitt, William Harts, William Herd, Robert Herndon, Charles Hitchcock, Richmond Hobson, Boughton Hogan, William Hollingsworth, William N. Hubbard Jr., John Huntington, Berkley Jackson, Richard Jessup, Dudley Johnson, William Kennedy, Rupert King, Richard Knight, Robert Knowles, John Kobler, Philip F. Kobbe, Fritz LaMotte, John Leake, Alfred Leeman, Hugh Leighton, Ernest Lenihan, Craig Leonard, Walter Levering, Laurence Lisle, Burnham Litchfield, Whitaker Lonsdale, Warren Lutz, John McElroy, John McKean, William Mallory, Philip Ammidon, John Appleton, Lex Bacon, Henry Beardsley, Allen W. Betts, Miles Oakley Bidwell, W. G. Bird, Thomas Peabody Blagden, Foster J. Blakeley, James E. Blakeley, Russell Burke, William Burton, Edmond Burke, Theodore Bassett, John Baker, Rhoderic Blackhurst, Albert Boardman, William Bowden, Avritt Brown, Dudley Buck Jr., Allan Pinkerton Carlisle, James Carter, Albert H. Clayburgh Jr., Clement Cleveland, Donald Cleveland, Harry Cloke, William H. Clyde, Mortimer H. Cobb, Dave H. Coddington Jr., John Cook, John Cowper, Philip K. Crowe, Richard Hartwell Crowe and Barton Cuyler.

DINNER DANCE GIVEN FOR HARRIET JACKSON

Guests While Dining Entertained by Professionals in Italian Costumes.

Mr. and Mrs. Gilbert Kinney gave a dinner dance last night at the Ritz-Carlton to introduce Mrs. Kinney's daughter, Miss Harriet Canfield Jackson. The Crystal Room had been transformed to represent an Italian street scene. During dinner there was an entertainment by professionals in Italian costumes.

The guests at Mr. and Mrs. Kinney's table were Mr. and Mrs. Stanley Recor, Mr. and Mrs. Z. G. Simmone, Mr. and Mrs. T. Wylie Kinney, Mr. and Mrs. Andrew Murray Williams, F. Burnham Chapman, Alfred B. Beacham, Mr. and Mrs. Walter Birge, Mr. and Mrs. James McV. Breed, Mr. and Mrs. John C. Breckinridge, Mrs. D. D. Crocker, Miss Margaret Gilmore, Mr. and Mrs. Henry J. Fisher and Mr. and Mrs. E. Burton Hart.

At the débutante's table were the Misses Theodora Barstow, Grace Birge, Kathleen Coleman, Frances Gillmore, Kate Richmond, Cornelia King, Gladys Rockefeller, Molly Townsend and Ann Vanderhoef, Charles Breckinridge, Joseph Blagden, Julius Byles, Robert Debevoise, William Dickerman Jr., Quincy Gillmore Jr., Lawrence Grinnell Jr., Lawrence Driggs, John Cooper, Edward Foote Jr., Edward Francis, Thorne Sherwood, Percy H. Jennings, Compton Reese, Robert Gilmor, Douglas Levick, Carl Petrasch, Arthur Weeks and Donald Miller.

Other dinner guests included Miss Frances Leonard and Miss Isabel Jackson of Baltimore, Miss Sylvia Grinnell of Boston, Miss Edith Cluett of Williamson, Mass.; Mr. and Mrs. Hugh W. Jackson and Mr. and Mrs. Burton H. Jackson.

Also the Misses Kate Lefferts, Sybil Whigham, Frances Wilson, Alice de Peyster, Martha Hodge, Barbara O'Neill, Virginia Schroeder, Lois Barstow, Eleanor Kingsbury, Mary K. Loomis, Betty Schwarz, Betty Halsey, Barbara Litchfield, Nancy Hoyt, Lorna Mackay, Jean Gibbons, Jane Conner, Jay Dickerman, Betty Berry, Isabel Noyes, Helen Lush, Mary Lamb, Charlotte Bramhall, Emily Frelinghuysen, Jean Sargent, Margery P. Stoddard, Jane Waller, Janet Imbrie, Mary French, Esther Bird, Nancy Cox, Barbara Loudon, Mary Ingram, Joan Fisher, Catherine Dominick, Eleanor Bloom, Ann Driggs, Mary Du Bois, Betty Halsey, Rosamund Turner, Marion Outerbridge, Betty Putnam, B. Spencer, Barbara Scudder, Kathryn Siedenburg and Margaret Daingerfield. There were also many young men.

Luncheon for Marion Outerbridge.

Mrs. Henry Brookfield and Mrs. George Debevoise gave a luncheon yesterday at Sherry's for Miss Marion E. Outerbridge, débutante daughter of Mr. and Mrs. Samuel Roosevelt Outerbridge. The other guests were Mrs. William Brookfield, Mrs. Douglass Debevoise and the Misses Barbara Litchfield, Eugenia Morris, Rosilla Hornblower, Cornelia King, Virginia Roberts, Barbara Scudder, Kate Brookfield, Doris Warland, Mary Rousmaniere, Dorothy Pratt, Barbara Ballantine, Janet Stone, Harriet Jackson, Marleigh Kramer, Elsie Powell and Theodora Thomson.

Mary Pell Honored.

Mrs. John H. G. Pell gave a luncheon at Pierre's for Miss Mary Willets Pell and other débutantes of the season. In the party were the Misses Ethel Woodward, Olive Whitman, June Blossom, Hope Bennett, Dorothy Imbrie, Josephine Auguste, Gwendolyn Armstrong, Grace Milburn, Jane Magor and Mildred Davis and Princess Anna Obolensky.

MISS MARY WILLIAMS HAS DEBUTANTE PARTY

Dinner Dance at Sherry's Given by Dr. and Mrs. Linsly R. Williams.

A débutante dinner dance was given at Sherry's last night by Dr. and Mrs. Linsly R. Williams for their daughter, Miss Mary H. Williams. Among their guests were Mr. and Mrs. Vernon Munroe, Mr. and Mrs. Morris Underhill, Mr. and Mrs. Blair Williams, Dr. and Mrs. Kendall Emerson, Dr. and Charles J. Hatfield and the Misses Virginia Thaw, Margaret W. Thomas, Carolyn Yorke Allen, Katherine M. Rogers, Helen Stevens Schroeder, Jean Preston, Priscilla Kennaday, Frances E. Robbins, Elizabeth Laidlaw, Alice E. Morris, Elizabeth L. Hiss, Frances Ammidon, C. Jocelyn Pierson, Ethel Bartlett, Louisa Sprague Munroe, Mildred P. S. Hooker, Mary Delafield, Mary Haskell, Marcia Meigs, Cordelia Dominick, Elizabeth Sperry, Faith Whitney, Clarinda York, Muriel Gordon, Alison Moriee, Evelyn Griswold, Mary Fowler, Margaret R. Gade, Elizabeth Behn, June Blossom, Mary Irwin Howell, Alice Mary Anderson, Elizabeth Boardman and Leta Clews.

Others were Herbert Mansfield, William Hood, Elisha Walker Jr., Henry H. Villard, Morgan H. Grace Jr., Ransom S. Hooker Jr., Howard Greenley, William Butler Hornblower 2d, Peyton Murray, David Scribner, Ryder Henry 2d, H. Page Cross, Thomas L. Clarke Jr., Thatcher P. Luquer, Oliver Russell Grace, Roland Irving, Robert W. Prosser, Hamilton Southworth, José Manuel Asensio, Alanson Donald, William Heroy, C. Alexander Hatfield, Edmund Kellogg, Du Bois Morris Jr., Henry Lowrey Pierson, Horton O'Neil, Rollinson Peck, Oliver Russell Grace, George Sears Greene 3d, Robert Lewis Hoguet Jr., Richard H. Bateson, Newcomb Coles, Roger B. Derby, Clement S. Henry Jr., Fanshawe Lindsley, Robert McKean Thomas Jr., Charles Tucker, Vernon Munroe Jr., C. Van Sinderen Lindsley, Frederick E. Donaldson Jr., Richard M. Boardman Jr., Archibald Scribner, David Houghtaling Taylor Jr., Samuel McC. Hamill, Paul Oliver, Frank H. Phipp 3d, William Sperry, Robert Forrester, Anthony Barber, Hoy Ammidon, W. Barton Baldwin Jr., Thomas R. Alsop, William Baker, Henry M. Brookfield Jr., Ramon de Castro, Morris Ketchum and James M. Pumpelly.

Dance for Julia Vogt.

Mr. and Mrs. Adolph W. Vogt of Montclair, N. J., gave a dance at the Montclair Golf Club last night to introduce to society their daughter, Miss Julia Vogt. The débutante attended the Kimberley School, Montclair, and is a graduate of Rosemary Hall at Greenwich, Conn., and a student at Smith College. Miss Margaret Yallalee, daughter of Mr. and Mrs. C. H. P. Yallalee, gave a dinner for Miss Vogt before the dance.

Mary Pope Makes Début.

Miss Mary Madeline Pope, daughter of Mr. and Mrs. Bentley H. Pope of Trenton, N. J., made her début last night at a dance given by her parents at the Stacy-Trent Hotel. Miss Pope was assisted in receiving by the Misses Betty Maddock, Edna Howe, Elizabeth Tucker of Philadelphia and Kate Maddock.

Dinner for Miss Sonja Henie.

Mr. and Mrs. Henry Schniewind will give a small dinner tonight at their home, 8 East Seventy-ninth Street, for Miss Sonja Henie, famous Norwegian ice skater who has recently come to New York from Norway to participate in the ice carnival on Jan. 6 at Madison Square Garden.

Card Benefit to Be Held Today.

An afternoon of cards and entertainment will be given today at the Astor in aid of the Quarter Collection, Inc. Officers of this philanthropic organization include Mrs. Rudolph Cronau, president, Mrs. Frederick Renken, Mrs. Henry Schuetz and Miss Henrietta C. Schuetz.

A Daughter to Mrs. C. H. Russell.

A daughter was born to Mr. and Mrs. Charles H. Russell of 24 East Eighty-fourth Street on Tuesday at York House. Mrs. Russell is the former Miss Ethel King, daughter of Mr. and Mrs. Le Roy King of this city and Newport.

Benjamin Lawrences Have a Son.

A son was born to Mr. and Mrs. Benjamin Lawrence of 225 West 106th Street on Tuesday at the Suydenham Hospital. Mrs. Lawrence is the former Miss Irene Fisher, daughter of Mr. and Mrs. John H. Fisher of this city.

JEANET E. SULLIVAN WEDS L. P. CURTIS

Married to Yale Instructor by Rev. Dr. Coffin in Madison Av. Presbyterian Church.

ROSALIND SPRING A BRIDE

Wed to Edgar E. La Fontaine of Boston in Chapel of Brick Church—Other Marriages.

Miss Jeanet Ellinwood Sullivan, daughter of Mr. and Mrs. Walter Seager Sullivan, was married to Lewis Perry Curtis, an instructor in English literature at Yale, yesterday afternoon in the Madison Avenue Presbyterian Church. The Rev. Dr. Henry Sloane Coffin, president of the Union Theological Seminary, performed the ceremony in the presence of a large gathering of friends and relatives.

Christmas greens decorated the church and there was a group of lofty cybotium ferns near the pulpit through which gleamed lighted candles. While the guests were assembling there was a program of Bach and Wagner music. The wedding march from "Lohengrin" was played as the bride entered the church escorted by her father, who gave her in marriage. Her princess gown was of ivory-colored satin made with long sleeves and embellished with a bertha of old burano lace, which had been worn by her mother at her own marriage. The gown had a long train from the waist, over which fell in graceful folds the bride's voluminous veil of tulle, fastened to the coiffure with orange blossoms. Her bouquet was composed of white orchids and lilies of the valley.

The bride was preceded up the aisle by her sister, Mrs. James Pomeroy Hendrick, the former Miss Elinor L. Sullivan; Mrs. Otto Berend Reimer, Mrs. Godfrey Twachtman, Miss Frances Chrystie, Miss Julia Lee, Miss Louise Curtis, sister of the bridegroom, and Miss Constance Sullivan, a sister of the bride, who was maid of honor. The latter wore a frock of mauve flat crêpe, made in the prevailing mode, with sleeveless, close-fitting bodice and long, full skirt. She wore a large velvet hat of a darker shade and carried a bouquet of yellow roses and lavender lace flowers. The other attendants wore similar costumes of apricot-colored flat crêpe, with hats to correspond. Their bouquets were composed of snapdragons the color of their frocks and purple anemones.

Mr. Curtis is a son of Mrs. Roderick P. Curtis of Southport, Conn., and the late Mr. Curtis. He had Joseph Toy Curtis as best man, and the ushers were E. L. Wells Curtis, his brother; Jonathan Wells, James Pomeroy Hendrick, James Bordley, Godfrey Twachtman, John MacDill, William Huse Dunham and Frederick Whiley Hilles.

At the conclusion of the ceremony the overture from "Meistersinger" was played as the couple left the church for the Colony Club, where there was a reception. They received the congratulations of their friends and relatives in the ballroom against a background of ferns and Christmas greens.

After their wedding trip Mr. Curtis and his bride will live at 792 Prospect Street, New Haven, Conn. They will be at home after Jan. 7.

La Fontaine—Spring.

Miss F. Rosalind Spring of Norfolk, Conn., daughter of the late Edward Spring, was married to Edgar E. La Fontaine of Boston, Mass., yesterday afternoon in the chapel of the Brick Church, of which the bride's great grandfather, the late Rev. Gardiner Spring, was pastor for fifty years. The ceremony was performed by the Rev. Dr. William Brower Johnson of Norfolk.

The bride was escorted by her cousin, Royce R. Spring, of Easton, Md., who gave her in marriage. Mrs. Royce R. Spring was her only attendant. Walter Hudson of Leonia, N. J., was best man for Mr. La Fontaine.

The ceremony was followed by a small reception in Forest Hills, where Mr. and Mrs. La Fontaine will live.

Wakerly—Meade.

The marriage of Miss Marion Meade, daughter of Albert Meade of Jackson Heights, and the late Mrs. Meade to Homer Wakerly, son of Mrs. Frederick Fay Wakerly of Forest Hills Gardens and the late Dr. Wakerly, took place yesterday afternoon at the home of her sister, Mrs. Norman G. Barber, 137 West Thirteenth Street. The ceremony was performed by the Rev. Walter Carl Subke of the Greenwich Presbyterian Church.

The bride was escorted by her father who gave her in marriage. Mrs. Barber was matron of honor, and the other bridal attendants were Mrs. Henderson Dansurdan, Mrs. Leon Ketchel, Mrs. Debart Culbert, Mrs. Herbert MacNeal, Miss Ida Carner and Miss Frances Cinken. Herbert MacNeal was best man for Mr. Wakerly. The ushers were Henderson Dansurdan, Leon Ketchel and Debart Culbert.

A dinner followed at the Astor. After their wedding trip Mr. and Mrs. Wakerly will live in Jackson Heights.

Munday—Smith.

Mr. and Mrs. Howard Smith of 445 Riverside Drive announce the marriage of their daughter, Mary Gladys Smith, to Perry Ligon Munday, son of Dr. and Mrs. Bert Munday of 322 West Twenty-second Street. Dr. Munday and his son are both University of Missouri men.

Neustaedter—Rouss.

Miss Marjorie Rouss, daughter of Mr. and Mrs. Jacob Rouss of 225 Central Park West, was married to Dr. Theodore Neustaedter yesterday at Temple Israel, in Ninety-first Street. The ceremony was performed by the Rev. Dr. M. H. Harris.

Mrs. Eugene D. Brooker was matron of honor. Adrian S. Rouss, a brother of the bride, was best man for Dr. Neustaedter.

Dr. and Mrs. Neustaedter are sailing today on the Columbus. Upon their return they will live at 1,230 Park Avenue.

Cohan—Rumely.

Mr. and Mrs. Joseph Rumely of La Porte, Ind., have announced the marriage on Tuesday in the Church of St. Ignatius Loyola, this city, of their daughter, Miss Cecelia Rumely, to Captain Gwynne Jay Cohan of Charles County, Va.

Miss Mary Relief Rumely, a niece of the bride, and Angus Cohan, a brother of the bridegroom, were the attendants.

Captain and Mrs. Cohan will live in Washington, D. C.

Mautner—Schneider.

The marriage of Miss Hilda Barbara Schneider, daughter of Mrs. Jack Schneider of this city and the late Mr. Schneider, to Jesse J. Mautner, son of Mr. and Mrs. Samuel Mautner of New York City, took place yesterday noon at the home of the Rev. Dr. Israel Goldstein, who performed the ceremony.

Mrs. Philip S. Lavine, a sister of the bride, was her only attendant. Daniel L. Stone was best man for Mr. Mautner. A luncheon followed at the Madison.

After a wedding trip Mr. and Mrs. Mautner will live in the city.

Bost—Shawver.

Announcement has been made of the marriage of Miss Lenore Shawver, daughter of Mr. and Mrs. Frank W. Shawver of Willis, Texas, to Dr. James R. Bost of Houston, Texas, which took place on Christmas Eve in the Church of the Transfiguration. The ceremony was performed by the Rev. Bernard A. McLaughlin. There were no attendants. A small reception followed at the Ambassador, where the couple are staying.

Dr. Bost, who is an orthopedic surgeon, is chief of staff of the Jefferson Davis Hospital in Houston. He will leave shortly to resume his duties. His wife formerly was his assistant at the hospital. At present she is taking a course in orthopedic physiotherapy at New York University. After its completion Dr. Bost will join her here and the couple will go on their delayed wedding trip. Dr. Bost is the son of the late Mr. and Mrs. Edward Ramseur Bost of Newton, N. C.

Whitmore—Eadie.

Miss Beryl Louise Eadie, daughter of Mr. and Mrs. John Macpherson Eadie of Yonkers, was married to George Byron Whitmore Jr. yesterday afternoon in the chapel of the Fifth Avenue Presbyterian Church. The ceremony was performed by the Rev. Dr. Henry Howard.

Mrs. John W. MacKnight was matron of honor and Mr. MacKnight was best man for Mr. Whitmore. A reception followed at the Ambassador.

Mr. Whitmore is the son of Dr. George B. Whitmore of this city and Vienna and of Mrs. George Howe of this city and Sound Beach, Conn.

V. D. BURTON RIDES HORSE INTO BALLROOM

In Hunt Costume, on Golden Eagle, Gives Guests Surprise During Waltz.

Special to The New York Times.

BALTIMORE, Dec. 26.—Van Duser Burton rode Golden Eagle, the favorite of his large stable of hunters, into the ballroom of his country home near Monkton at a Christmas dance last night to the delight, as well as surprise of his guests, for most of them had admired Golden Eagle during the hunts over the Harford hills. Golden Eagle made the hit of the evening, remained at the party only a few minutes and was plainly embarrassed.

Throughout the evening the host was the only person who wore the hunt costume, including scarlet coat. At midnight, while the orchestra was playing a dreamy waltz, the dancers saw Mr. Burton gravely riding in on Golden Eagle. He had to duck his head to pass through the door. The spirited hunter was halted in the middle of the dance floor and gazed around at the men and women in evening dress. He showed signs of recognizing a number, although he was accustomed to seeing them in hunting garb rather than in evening clothes. After receiving the plaudits of the company, Golden Eagle, led by a groom, made his exit.

Mr. Burton's home was formerly occupied by Foxhall Keene of New York.

COLONY DANCE HELD.

Subscribers Are Future Debutantes—Junior Dance Also Given.

The first of the season's colony dances, the subscribers to which are among the future débutantes, was held last night at the Ritz-Carlton. Mrs. John S. Rogers, Mrs. Stephen C. Clark, Mrs. De Lancey Kane Jay, Mrs. Joseph R. Swan, Mrs. George S. Brewster and Mrs. F. Meredith Blagden comprise the committee.

The first of two junior holiday dances was held last night at the Plaza. The patronesses included Mrs. Huntington Tappin, Mrs. Donn Barber, Mrs. Lyman Delano, Mrs. John Henry Iselin, Mrs. J. Prentice Kellogg, Mrs. Adrian V. S. Lambert, Mrs. Edward C. Parish, Mrs. Frank L. Polk, Mrs. Eugene S. Reynal, Mrs. John S. Rogers, Mrs. S. Oakley Vander Poel and Mrs. Lewis Gouverneur Morris.

A Son to Mrs. Desmond J. Clarke.

A son was born to Mr. and Mrs. Desmond J. Clarke of Larchmont recently in Miss Lippincott's Sanitarium. Mrs. Clarke is the former Miss Dorothy Scheuer.

Other society news is printed on Page 15.

Notes of Social Activities in New York and Elsewhere

NEW YORK.

The marriage of Miss Anne Gordon Colby, daughter of Mr. and Mrs. Everett Colby, to William H. Vanderbilt, will take place today at the home of her parents, in Lewellyn Park, West Orange, N. J., in the presence of close relatives and a few friends only.

Mr. and Mrs. David Dows will give a small dance at their country home, Charlton House, Glen Head, L. I., on New Year's afternoon.

Dr. and Mrs. Walter A. Bastedo will give a dinner dance tonight at Pierre's for their débutante daughter, Miss Eunice R. Bastedo.

Mrs. Charles H. Delamater will give a reception with dancing this afternoon at the Park Lane for her débutante daughter, Miss Rea Delamater.

Mrs. Glover Beardsley and Miss Annette Beardsley will give a luncheon for Miss Margaret Nicoll on Jan. 2 at the Park Lane.

Mrs. Albert D. Smith will give a dinner dance in the Crystal Room of the Ritz-Carlton tonight for her débutante niece, Miss Elinor Ladd.

Mr. and Mrs. Guy Fairfax Cary will give a dance tonight at their home, 61 East Ninety-first Street, to introduce to society Mrs. Cary's daughter, Miss Eileen Burden.

Mrs. Converse Strong, accompanied by the Misses Elizabeth and Barbara Strong, who have been living in Santa Barbara, Cal., will arrive at the Plaza early next week.

Mrs. H. Spencer Auguste will give a dance in the ballroom of the Ritz-Carlton tonight for her daughter, Miss Josephine M. Auguste.

Mr. and Mrs. Austin F. Ryan have sent out invitations for a supper dance on Jan. 2 at the Park Lane, which they will give for their daughter, Miss Marie Rose Ryan, and her young friends who are home from school for the holidays.

Mrs. Frank Day Tuttle, Mrs. Stephen C. Millett and Miss Cornelia Curtis will give dinners tonight at the Club St. Regis.

Mrs. Charles White Hubbard gave a luncheon yesterday at Pierre's for Princess Henry of Reuss.

Mrs. Albert Flake, who has been living in Europe, is expected today at the Savoy-Plaza.

Mr. and Mrs. Owen Johnson will give a luncheon on Sunday at Mayfair House.

Mr. and Mrs. Charles D. Freeman, now in Washington, will arrive at the Plaza on New Year's Day.

Mrs. Theodore Rousseau of Paris, accompanied by her daughter, Miss Marta Rousseau, and son, Theodore Rousseau Jr., has arrived in New York and is visiting Mr. and Mrs. David Bruce at 25 Sutton Place.

Mrs. Cressy-Marcks of London arrived on the Leviathan and is at the Pennsylvania.

WESTCHESTER.

Mr. and Mrs. Robert Patterson of Tarrytown gave a dance last night at the Racquet and Swimming Club, Ardsley-on-Hudson, for their daughter, Miss Jane Patterson, who is at home from the Misses Masters School for the holidays. Several dinners preceded the dance.

A benefit bridge for the Girl Scouts of Hastings will be held at the home of Mrs. Frederick G. Zinsser of Hastings on Jan. 10. Mrs. Louis Bailey is in charge of reservations.

Miss Aline Van Vlack, daughter of Mr. and Mrs. Wagner Van Vlack of Bronxville, and Miss Doris Tucker, daughter of William Ellsworth Tucker of Bronxville, entertained jointly last night at the Field Club with a dinner dance.

Mr. and Mrs. Carl M. Owen of Bronxville gave a dance at the Bronxville Women's Club for their daughter, Miss Hirley Owen.

Miss Charlotte Hammersfahr, daughter of Mr. and Mrs. A. C. Hammersfahr of Bronxville, entertained with a bridge tea at the Bronxville Women's Club.

Miss Frances Bagg of Mount Vernon entertained with a bridge.

Mrs. George Miller of Mount Vernon was a bridge hostess last night at her home.

Miss Irene Longley of Pelham Manor was a bridge hostess yesterday afternoon.

LONG ISLAND.

The Piping Rock Club at Locust Valley will give its annual New Year's Eve dinner dance.

Miss Norah Patterson, daughter of Mrs. A. M. Patterson of Sea Cliff, will entertain on Thursday evening with a dance in honor of Miss Virginia Long of Philadelphia, the guest of Miss Frances Smith.

Mrs. James W. Alker of Great Neck won the women's trapshooting contest, with 75 out of 75, yesterday at the Nassau Country Club traps. Others who were at the club for luncheon and shooting were Mrs. Walter Roesler of Great Neck, Mrs. Hunt T. Dickinson of Locust Valley, Mrs. Julius A. White of Brookville, Mrs. Carroll P. Alker of Glen Head and Mrs. Norman K. Toerge of Locust Valley.

Mr. and Mrs. Andrew J. Cherritree of Glen Cove have as their guests Mr. and Mrs. Edward H. Reemers of Plainfield, N. J.

The annual Christmas party of the North Country Community Association, of which Mrs. Luis J. Francke is president, will be given this evening in the Glen Head school. Mrs. Samuel A. Salvage of Brookville, Mrs. W. H. Taft 3d of Glen Head, Mrs. Charles Brexendorfe of Glen Head Park and Mrs. Herbert Smith Clifton are on the committee. There will be dancing for adults after the children's party.

Mrs. Charles Jonas is chairman in charge of the annual Christmas luncheon of the Women's Aid Society of the Sea Cliff Methodist Episcopal Church today.

Miss Rosanna Hicks, daughter of Mr. and Mrs. William L. Hicks of Glen Cove, will be hostess tomorrow evening at a dance at the home of her parents.

CONNECTICUT.

Miss Jean Curtiss Gibbons, daughter of Mr. and Mrs. Lee Wallis Gibbons of Greenwich, will make her début this evening at a dance at the Greenwich Country Club. About 1,500 guests have been invited.

Mr. and Mrs. P. Quincy Emery of Sound Beach will be hosts at a reception on Sunday afternoon to a hundred guests in honor of Mrs. Anne Q. Emery and Miss Gertrude Emery of Cambridge, Mass.

Mrs. E. Hatheway Turnbull of Greenwich is entertaining Mr. and Mrs. Edgar Chaumers Rosie of Forest Hills.

Mr. and Mrs. John Elliott of Stamford have announced the engagement of their daughter, Miss Adelaide C. Elliott, to Russell S. Clayton, son of Mr. and Mrs. George R. Clayton of Glenbrook.

Mr. and Mrs. George W. Murphy of Stamford have announced the engagement of their daughter, Miss Florence Elizabeth Murphy, to Joseph Wallace Poultney, son of Mr. and Mrs. William Henry Poultney of Stratford.

Mr. and Mrs. Franklin Lynch celebrated their golden wedding anniversary on Christmas Day at their home at Tokeneke.

NEW JERSEY.

The Misses Mary Montgomery and Sally Graham of Montclair were hostesses to a number of college friends at a bridge at Greenbrook Country Club yesterday.

Miss Nancy Noyes, daughter of Mr. and Mrs. Jansen Noyes of Montclair, is entertaining a house party at her home.

Mr. and Mrs. Wasine M. French of Montclair gave a tea dance yesterday at the Montclair Golf Club for their daughter, Miss Margaret French.

Alfred L. Dennis of Newark was host last night at the dinner and dance at the Rock Spring Country Club in honor of his grandniece, Miss Margaret Dennis, daughter of Mr. and Mrs. Harold Dennis.

Miss Marguerite Melville, daughter of Mr. and Mrs. J. F. Melville of Montclair, entertained with an informal dinner dance.

Miss Dorothy Ayres, daughter of Mr. and Mrs. Chester T. Ayres of Montclair, entertained with a bridge in honor of the Misses Katherine Taylor and Eda Bainbridge, débutantes of the season.

Mr. and Mrs. Edward W. Scudder of Newark gave a dance at the Orange Lawn Tennis Club last night in honor of two débutantes, the Misses Marianna Conklin and Nancy Child.

Preceding the dance, Mr. and Mrs. Francis Child entertained with a dinner in honor of Miss Conklin.

Mr. and Mrs. J. G. Merrow of Newark also entertained at the Rock Spring Country Club dinner dance in honor of their children, Miss Marjorie and Griswold Merrow.

Miss Janet Forman of Jersey City is spending several days with Miss Eleanor Quinby of Newark.

Dr. and Mrs. Henry van Dyke of Princeton are visiting their children, Mr. and Mrs. Hamilton Gibson and the Rev. and Mrs. Tertius van Dyke, in Washington, Conn.

Cadet Roger Barton Derby of the Military Academy at West Point is spending the holidays with his parents, Colonel and Mrs. George McClellan Derby, in Princeton.

Cadet Richard Wise of the Military Academy, West Point, is spending the holidays with his parents, Colonel and Mrs. Hugh D. Wise, in Princeton.

Major and Mrs. Roger S. Parrott have as their guests Cadet James B. Wollnaugh Jr. of the Military Academy at their home in Princeton.

Mr. and Mrs. E. Everett Grebbenstein of Englewood gave a large dance last evening at the Knickerbocker Country Club to introduce their daughters, the Misses Celia and Gray Grebbenstein. A dinner preceded the dance. Among those who entertained before the dance were Mr. and Mrs. William Cochran, Miss Barbara Simpson and Mr. and Mrs. Ward Clay.

Mrs. Robert J. Hooven of Englewood gave a bridge tea at the Knickerbocker Country Club.

WASHINGTON.

The British Ambassador and Lady Isabella Howard were luncheon hosts yesterday in the embassy in honor of the Hungarian Minister and Countess Szechenyi. The guests included the Chief Justice and Mrs. William Howard Taft, the Spanish Ambassador, Mr. Padilla; Mr. and Mrs. Gifford Pinchot, Dr. and Mrs. Vernon Kellogg, Mrs. Younghusband of Philadelphia, Mrs. Vanderbilt of New York, who is being entertained by her son-in-law and daughter, Count and Countess Szechenyi; Ronald Ian Campbell, Counselor of the British Embassy; the First Secretary of the Embassy and Mrs. Shone and Miss Gytha Stourton.

Colonel Harry Burgess, Governor-General of the Canal Zone, and Mrs. Burgess were honor guests at a dinner given last night at the Willard by Representative and Mrs. Maurice H. Thacher of Kentucky.

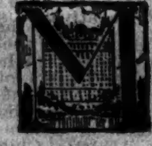
General and Mrs. Avery D. Andrews of New York are at the Carlton.

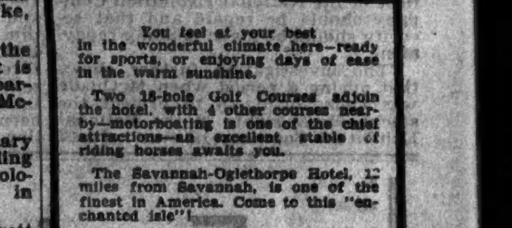
Among those who entertained at luncheon yesterday at the Carlton were Mrs. F. W. Seibold, Mrs. Mabel Walker Willebrandt and Mrs. Deming Jarves.

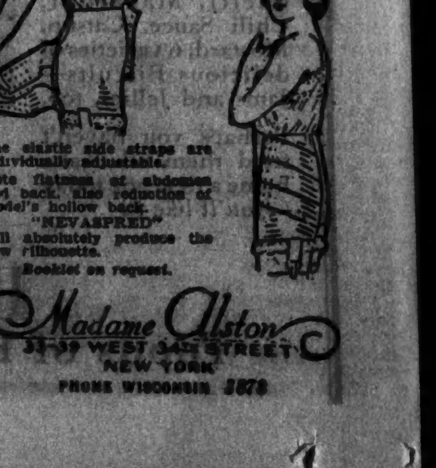
THE SALLE-CATHAY introduces a welcome note into the crowded season. Its poised dignity is now available for smart New York's private functions, afternoon or evening. In the interim, luncheon and dinner daily... through an established graciousness.
HOTEL ST. REGIS
East 55th St., Cor. 5th Ave.

NEW YEAR'S EVE SUPPER DANCE
GRAND BALLROOM
The DELMONICO
PARK AVENUE AT 59TH
Telephone Maitre d'Hotel for reservations... Volunteer 2500
SPECIAL ROOMS FOR PRIVATE PARTIES

Old English Furniture
SCHMITT BROTHERS
523-5 Madison Ave
New York


NEW YEAR'S EVE
New York's most brilliant celebration with the right kind of people. Marquette Club, New Grand Ballroom, Hotel Plaza. Subscription twelve fifty. Telephone Plaza 1740, Extension 1956.


You feel at your best in the wonderful climate here—ready for sports, or enjoying days of ease in the warm sunshine.
Two 18-hole Golf Courses adjoin the hotel, with 4 other courses nearby—motorboating is one of the chief attractions—an excellent stable of riding horses awaits you.
The Savannah-Oglethorpe Hotel, 12 miles from Savannah, is one of the finest in America. Come to this "enchanted isle"!
Open Jan. 1. Write for folders and rates. New York Office: Hotel St. Regis, 5th Ave. and 55th St. Tel. Plaza 4500.
ABBOTT HOTELS CORPORATION
The SAVANNAH-OGLETHORPE
SAVANNAH, GEORGIA

"Nevaspred"
Takes care of the two most difficult points of a woman's figure—the hips and diaphragm—also does away with hollow back.

The elastic side straps are individually adjustable.
Note flatness at abdomen and back, also reduction of model's hollow back.
"NEVASPRED" will absolutely produce the new silhouette.
Booklet on request.
Madame Alston
33-39 WEST 34TH STREET
NEW YORK
PHONE WISCONSIN 3878

Largest Tax Refunds Are Made to Corporations Having Headquarters in Manhattan

Continued from Page 1, Column 6.

the Farmers Loan and Trust Company, 22 William Street, New York.

The lists contain several heavy refunds to insurance companies, several individual amounts being more than a million dollars each. It was explained at the treasury that insurance companies became the beneficiaries of large refunds on account of an opinion of the Supreme Court, rendered June 4, 1928, which upheld the contention of the National Insurance Company that it should not have been required, as it was, to pay taxes on income derived from interest on tax-exempt securities held in its reserves.

It is estimated at the treasury that the refunds to insurance companies on account of the Supreme Court decision will total $35,000,000. Part of this was paid back in the previous fiscal year, and the rest is being returned in the current fiscal year.

Many other individuals and corporations received refunds exceeding a million dollars each during the fiscal year covered. The Prudential Life Insurance Company of Newark received a return of $3,788,129, and W. R. Grace & Co., 7 Hanover Square, New York, was awarded a refund of $3,510,449.

Others listed to receive refunds of more than a million dollars included the following:

Central Leather Company, White Hall Building, New York, $1,104,849.
The estate of William P. Clyde, care Brooklyn Trust Company, $1,404,930.
P. Lorillard Company, 119-20 Fortieth Street, New York, $1,627,501.
Botany Worsted Mills, Passaic, N. J., $1,007,770.
Mutual Benefit Life Insurance Company of Newark, $1,075,361.

Other refunds of more than a million dollars each to individuals and organizations elsewhere in the country include the following:

Mary T. Hall estate, St. Paul, Minn., $1,221,968.
Mrs. Alice G. Kales, Detroit, Mich., $3,134,780.
Youngstown Sheet and Tube Company, Youngstown, Ohio, $1,334,155.
Ohio Oil Company, $1,789,340.
Westinghouse Brake Company, Wilmerding, Pa., two refunds, $1,440,423 and $289,012.
Westinghouse Electric and Manufacturing Company, East Pittsburgh, Pa., two refunds, $1,498,634 and $91,990.
Estate of James W. Cannon, Concord, Va., $1,081,560.
Northwestern Mutual Life Insurance Company, Milwaukee, Wis., $1,323,795.
Marine Securities Company, Evanston, Ill., $1,054,295.
Standard Oil Company of Kentucky, Louisville, $2,614,552.
Hancock Mutual Life Insurance Company of Boston, $1,116,349.

Couzens Got $989,883 Refund.

Senator Couzens of Michigan, a former partner of Henry Ford, was a large beneficiary in the refund of Federal taxes in the last fiscal year. The lists show that he was awarded a refund of $989,883.

None of the millionaire automobile manufacturers appears in the list as having received any heavy refund. The same is true of movie stars, whose refunds are comparatively small.

Mary Pickford Fairbanks received a refund of $10,163. A refund to Ann Pennington, 705 Fifth Avenue, New York, amounted to $997.

During the last Congress the Commissioner of Internal Revenue served notice on Senator Couzens that he owed additional income taxes of nearly $10,000,000, due, the commissioner claimed, on profits received by Mr. Couzens on the sale of his stock in the Ford Motor Company when he withdrew from that organization.

Senator Couzens took an appeal to the Board of Tax Appeals and won his case. He has been a persistent critic of Treasury methods, and especially those of the Internal Revenue Bureau.

John D. Rockefeller is listed as having been awarded $157,227 in tax refunds. Mortimer L. Schiff, 141 Broadway, is credited with a refund of $429,804, and another item records a refund of $77,497 to Mortimer L. Schiff, 52 William Street, New York. A refund of $266,044 is credited to the estate of Frank W. Woolworth of New York.

The estate of Helen Bostwick, care Farmers Loan and Trust Company, 22 William Street, New York, was awarded a refund of $675,218.

Mrs. Jessie W. Donahue, 6 East Eightieth Street, New York, was awarded $374,144, and Mrs. Helena W. McCann, 4 East Eightieth Street, $358,036.

$702,118 to Mrs. Mortimer.

An award of $702,118 was made to Mrs. Eleanor Jay Mortimer, 50 Broadway, New York. A like amount is listed as having been refunded to the estate of Amborse Monelle, Maud L. Menelle, executrix, at the same address as that given for Mrs. Mortimer.

Secretary Mellon got no refund on his large income tax payments, but his associate, Ogden Mills, Under-Secretary of the Treasury, whose address is given as 15 Broad Street, New York, received a refund of $3,461.

The estate of William Jennings Bryan (Mrs. M. D. Bryan, executrix, Los Angeles, Cal.), got a refund of $8,253. A refund of $31,650 was made to the Countess of Donoughmore, care W. R. Grace & Co., Hanover Square, New York.

Other refunds were:

Daniel Guggenheim, 120 Broadway, New York, $8,811.
Mrs. Anna Thompson Dodge, Grosse Pointe, Mich., $16,920.
Estate of Chauncey M. Depew (E. L. Rossiter and the United States Trust Company of New York, executors), 466 Lexington Avenue, New York, $5,070.

The California Wine Association received a refund of $23,116.

A refund to the Elk Hills Petroleum Company of California, whose lease of naval oil reserve lands figured prominently in the oil scandals, amounted to $79,798.

Refunds to Alien Estates.

Several refunds made on returns to the Maryland Internal Revenue Collection District affect properties in the custody of the Alien Property Custodian at Washington.

Three items in the Maryland list indicated refunds of $1,087,422 each to Carl Deusburg, Christian Hess and Rudolph Mann, whose affairs the Alien Property Custodian is administering in trust.

Another trust of the Alien Property Custodian for which a refund is listed is E. Merck (partnership), the amount being $1,303,227.

During the last Congress, just before the expiration of Calvin Coolidge's term as President, there was much criticism in the Senate of the treasury's heavy tax refunds.

Senator McKellar of Tennessee was regarded as the leader in the movement to require the Secretary of the Treasury to have public hearings on applications for tax refunds where the amount of refunds claimed was in excess of $10,000, and he offered a joint resolution providing for public hearings in such cases.

His measure was opposed by Secretary Mellon and it was not passed, but soon after President Hoover was inaugurated the voluntary announcement was made by Secretary Mellon that thereafter, all tax refund cases involving amounts in excess of $20,000 would be heard publicly by the board, which sits in the Treasury Department for the purpose of adjudicating refund claims.

The list of refunds, which follow, are led by the Second New York District, which comprises the lower part of the Borough of Manhattan, New York City, and is followed by the Third New York District, which includes the upper part of the borough:

New York City

SECOND DISTRICT.

A

Achelis, estate of Fritz, Bank of N. Y. and Trust Co., administrator c. t. a., New York $2,650.47
Ackerman, George H., 80 Maiden Lane 963.96
Adams, Daniel Crouse, estate of, Roger S. Baldwin, executor, care of Baldwin, Hutchins & Todd, 120 Broadway 2,532.66
Adler, Siegmund, care of Joseph Cotton, 120 Broadway 12,329.51
Adriance Trust, u. w., John S., American Exchange Irving Trust Co., trustees, successor to Irving Bank Columbia Trust Co., 60 Broadway, New York 4,134.17
Ahumada Lead Co., 25 Broadway 2,506.39
Air Reduction Co., Inc., 342 Madison Av. 1,568.58
Ajello, Joseph, estate of, Clemente Ajello and Joseph C. Agello, care of Frank S. Bright, attorney, Southern Building, Washington, D. C. 790.65
Aktien Gesellschaft Fund Industries und Handelsunternehmungen, care of Strupp & Co., 52 Wall St., New York 1,777.30
Albany Insurance Co., care of Serven, Smith & Campbell, 1,422 F St., N. W., Washington, D. C. 4,361.20
Albright, William B., estate of, Mary A. Whittlesey and Ella Albright, administrators, care of Wood, Malloy & France, 25 Broad St. 959.28
Albright, William B., Est. of, Mary A. Wittlesey and Ella Albright, administrators, care Wood, Malloy & France, 25 Broad St. 949.19
Aldrich, Winthrop, 27 East 73d St. 1,456.84
Aldworth, Donald R., 154 Nassau Boulevard, Garden City 801.66
All-American Cables Inc., Mexican Telegraph Co., 89 Broad St. 15,184.07
Allen, George H., estate of, Charlotte Clark Allen, George Marshall and William F. Allen, executors, 60 Broadway 859.33
Allen, George H., Est. of, Charlotte Clark Allen, George Marshall and William F. Allen, executors, 60 Broadway 16,451.22
Allen, James F., 111 Broadway 1,676.64
Alliance Realty Co., The, 115 Broadway 3,379.21
Almerall & Co., Inc., care of Weil, Wolff, Saterlee & Blakely, Munsey Building 1,637.26
Alpha General Insurance Co., Ltd., 110 William St. 3,010.66
Alum Rock Gas Co., 120 Broadway 1,781.92
Amalgamated Paint Co., Pier 11, North River 849.10
Amerada Corp., 65 Broadway 5,071.61
American Bank Note Co., 70 Broad St. 5,682.41
American Basic Busines Shores Corp., 67 Wall St. 2,872.83
American Dyewood Co., 100 East 42d St. 12,174.96
American Foreign Credit Corp., 149 Broadway 1,340.00
American Hawaiian S. S. Co., 8 Bridge St. 19,844.52
American Hawaiian S. S. Co., 8 Bridge St. 25,365.65
American Hawaiian S. S. Co., 8 Bridge St. 1,623.10
American Hide and Leather Co., 17 East St. 120,137.96
American Locomotive Co., 30 Church St. 225,698.36
American Milk products, 71 Hudson St. 873.94
American Power and Light Co., 2 Rector St. 175,466.98
American Public Service Co., 1100 Allen Building, Dallas, Texas 6,137.30
American Railway Express, 65 Broadway 1,073.20
American Smelting and Refining Co., 120 Broadway 1,077.68
American Thread Co., 260 West Broadway 3,069.01
American Water Works and Electric Co., Inc., 50 Broad St. 1,884.80
American Water Works and Electric Co., Inc., 50 Broad St. 58,879.33
American Water Works and Electric Co., Inc., 50 Broad St. 3,633.73
Anaconda Copper Mining Co., care of L. O. Evans, Hennessey Building, Butte, Mon. 9,601.30
Andireon, A. A., care of Fifth Avenue Bank, 530 5th Av. 744.72
Anderson, Elizabeth Milbank, estate of, Albert G. Milbank, George L. Nichols and Edward W. Sheldon, executors, 49 Wall St. 49,262.17
Anderson, P. Chauncey, 25 Broad St. 339.73
Anderson, Milton, care of Osterweil & Co., 120 Broadway 628.13
Andrews, Vincent D., Mrs. Helen P. Andrews, William M. Sovin, Central Union Trust Co., guardians, 60 Broadway 811.74
Anson, Mrs. Lela A., care of Saul, Ewing, Remick & Saul, 2301 Packard Building, Philadelphia, Pa. 1,867.84
Arbuckle, Christina, 71 Water St. 3,461.97
Archbold, John F., 26 Broadway 853.07
Arents, u. w. and investment of George, Farmers Loan and Trust Co., George Arents Jr. and Annie A. Arents, executors, 54 Wall St. 119,694.23
Arial Realty Co., 1 East 125th St., New York 1,607.35
Arkell & Douglas, Inc., 73 Pearl St. 906.55
Arkwright Club, 320 Broadway 750.84
Arkwright Club, 320 Broadway 4,962.80
Arkwright Club, 320 Broadway 39,366.68
Armstrong, Frederich T., 34 Broad St. 709.46
Aragon Holding Corp., 124 Madison Av. 548.03
Ash, Sons & Co., Claudius U. S. A., Inc. 516.80
Ashdown, Cecil S., 449 Pelham Manor Road, Pelham Manor, N. Y. 845.39
Associated Gas and Electric Co., 43 Exchange Place 1,116.52
Association of Army and Navy Stores, Inc., 469 5th Av. 3,088.75
Astor, William Waldorf (trust), the Farmers Loan and Trust Co. (a corporation), as trustee, 22 William St. 185,945.82
Astor Light, Heat & Power Co., The, 130 East 15th St. 65,235.94
Athenia Steel Co., 135 William St. 629.37
Atlanta & Charlotte Air Line Railway Co., 49 Wall St. 1,779.75
Atlantic and Caribbean Steam Navigation Co., 32 Wall St. 4,702.27
Atlantic & Caribbean Steam Navigation Co., 32 Wall St. 2,572.86
Atlantic Lighterage Corp., care of F. X. Clark, 511 5th Av. 7,146.36
Atlantic National Bank, 257 Broadway 1,952.98
Atlantic Pacific Steamship Co., 10-12 Hanover Square 314,678.41
Atlantic Pacific Steamship Co., 10-12 Hanover Square 14,478.01
Atlantic Stevedoring Co., Inc., 17 Battery Place 73,679.66
Atlantic Transport Co. of West Virginia, 1 Broadway 788,373.58
Atlas Portland Cement Co., 25 Broadway 19,480.37
Atlas Portland Cement Co., 25 Broadway 656.80
Atwood, Kimball Co., 80 Maiden Lane 2,081.71
Auerbach, A. Leopold, estate of, Essie Auerbach, George and Dewey Auerbach, executors, 636 11th Av. 4,113.06
Auerbach, Joseph S., 151 West 86th St. 4,632.44
Automatic Fire Alarm Co. of Delaware, 416 Broadway 1,444.32
Automobile Club of America, The, 12 East 53d St. 42,450.90
B. V. D. Co., The, 350 Broadway 301.22
Babcock, Fred R., 300 Park Av. 1,340.39

B

Bacon, Elliott C., Est. of, Hope Norman Bacon and George Whitney, executors, 23 Wall St. 7,149.68
Bacon, George W., 115 Broadway 3,166.51
Bacon, Robert, Est. of, Robert and Gaspar Bacon, Martha and George Whitney, trustees, 23 Wall St. 837.79
Bailey, Green & Elger, Inc., 136 Madison Av. 1,215.58
Ball, Mrs. Joan K., care Wilbur L. Ball, 74 Broadway 1,811.45
Ballot, John, Est. of, N. Y. Trust Co. and Elsie Josina Ballot, executors, care Cook-Nathan & Lapman, 111 Broadway 67,676.13
Banca Commerciale Italiana, 62 William St. 12,623.90
Bankers Commercial Corp., 270 Madison Av. 24,952.87
Bank of N. Y. and Trust Co., 76 William St. 9,469.93
Bank of New York & Trust Co., 76 William St. 16,380.69
Bank of New York & Trust Co., 76 William St. 30,744.85
Barber & Co., Inc., 17 Battery Place, N. Y. 30,967.68
Barber, Dom, Est. of, Elsie Yandell Barber, executrix, 125 East 74th St. 758.10
Barber, James, Est. of, Edward J. Barber, executor, 17 Battery Place 974.56
Barber, William A., 120 Broadway 1,543.66
Bardwil, Ameen E., 153 5th Av. 2,758.46
Bardwil, Ameen E., 153 5th Av. 1,063.84
Bardwil, George E., 153 5th Av. 2,451.06
Bardwil, George E., 153 5th Av. 1,064.81
Bardwiel and Ameen E. Bardwil, executors, 153 5th Av. 815.60
Bardwiel and Ameen E. Bardwil, executors, 153 5th Av. 782.37
Bardwil, Mrs. Halloy, Est. of, George E. and Mrs. Ameen Bardwil, executors, 153 5th Av. 588.86
Barnes, R. W. P., Booth Av., Englewood 514.36
Barrientos, Mrs. Maria, care Wise & Seligsverg, 15 William St. 558.37
Bartels, George, 119 West 57th St. 546.57
Bashwitz Bros. & Co., 41-51 East 12th St. at University Place 1,089.34
Botzer & Co., Alfred Leib and Louis Nova, copartners, care William E. Russell, attorney, Singer Building 700.90
Bayne, Hugh A., care Lazard Freres, 120 Broadway 4,045.57
Bayside Flushing Co., 200 Broadway 772.02
Beardsley, William H., Est. of, Sterling S. Beardsley and Lawrence C. Haines, 120 Broadway, Room 1823 .... 1,099.90
Beaty, Julian Bouar, care Frederic C. McKenney, Hibbs Building, Washington, D. C. 8,251.36
Beaumont Investment Trust, care Touche Neven & Co., 80 Maiden Lane 7,603.76
Beldam Packing and Rubber Co., Ltd., 16 Gracechurch St., London, England 640.07
Belding Bros. & Co., Belding, Hemingway Company (successor), 180 Madison 5,806.35
Belding, Milo M., Est. of, Milo M. Belding Jr., executor, care Lowendes C. Connally, attorney, 817 Southern Building 5,225.49
Bell, Louis V., Est. of, Central Union Trust Co. of N. Y., executor, 80 Broadway 46,737.34
Benson, Helen R., trust, The Farmers Loan and Trust Co., trustee, u. w., May 15, 1918, 22 William St. 1,605.52
Berger, Isidore, 2,522 Aqueduct Av. 808.66
Berger, Isidore, 2,522 Aqueduct Av. 912.91
Berger, Samuel, care Seidman & Seidman, 2 Lafayette St. .... [illegible]
Bijer, Abraham, Est. of, Samuel H. Bijer, Nathan Bijer and Herbert R. Limburg, executors, 145 Water St. 14,098.63
Bing, Mrs. Louisa, 1,155 Park Av. 32,276.17
Bisbee, Eldon, 20 Pine St. 604.48
Bisby, Jane Ambrose, Est. of, Dubart Long Wilson and Stephen Frederick Washington, executors, 7 Hughson St., South Hamilton, Ont., Canada 6,502.90
Black, J. B., 60 Broadway 805.08
Bliss, Agnes Kennard, trust of Arthur E. D. Bliss & James Howard Bliss, care Fulton Trust Co., 149 Broadway 1,555.62
Blockton Realty Co., 33 West 42d St. 6,422.53
Bloom & Co., Inc., 136 Madison Av. 18,449.14
Bloomington Co., The, 2,007 Graybar Building 2,495.19
Blumborg, Wolf J., Est. of, Hilda E. Vinger and Isabel Blumborg, care Frank B. Colton, 56 Pine St. 1,261.82
Blumenthal, Alfred, Est. of, Edward E. Spitzer and Gustave Blumenthal, executors, 49 Wall St. 5,515.93
Blyn & Sons, Inc., 55 Warren St. 3,571.06
Blyn Shoes, Inc., 55 Warren St. 3,343.35
Blyn Shoes, Inc., 55 Warren St. 5,140.82
Bodman, Edward C., Est. of, George M., Herbert L. Bodman, executors, care Bright, Thompson & Heinrich, attorneys, 814 Southern Building 7,074.48
Boesel, Mrs. Helen H., 146 Sutton Manor, New Rochelle 3,287.17
Bon Ami Co., Inc., 25 Nassau St. 8,165.42
Bonbright & Co., Inc., 25 Nassau St. 647.07
Borden & Sons, Inc., M. C. D., 90 North St. 36,647.96
Borden, Theresa, Est. of, Guaranty Trust Co. and Gerald M. Borden, executors, 140 Broadway 1,267.05
Bostwick, Helen C., Est. of, Farmers Loan and Trust Co., 22 William St. 675,218.21
Boyce Extract, foot of Joralemon St., Brooklyn 1,322.80
Braden Copper Mines Co., 120 Broadway 107,644.22
Brady, Mrs. Genevieve Garvan, 810 5th Av. 545.90
Brady, Nicholas F., 80 Broadway 4,882.45
Bramhall, Deane Co., 49-53 East 21st St. 2,072.46
Bristol, Ralph, care Bristol & Willett, 115 Broadway 1,439.33
British Aluminum Co., Ltd., The, care Arthur Seligman, agent, 165 Broadway 4,295.65
British Foreign Marine Ins. Co., Cotton Exchange Building 3,534.36
Broadway Central Bank, in liquidation, Charles E. Huydt, Max N. Natonson and Irving L. Levine, liquidating committee, 2,574 Broadway 3,776.96
Broadway, William G., 115 Worth St. 3,677.12
Broadway, William G., 115 Worth St. 1,542.72
Broadway, William G., 115 Worth St. 863.45
Brooklyn Development Company, 140 Nassau St. 4,167.89
Brooklyn Eastern District Terminal, Suite 2116, 25 Broadway 1,019.01
Brooks, Gerald, 58 West 12th St. 1,320.66
Brossear, Mrs. Grace H., 35 Broadway 12,482.07
Brossear, A. J., 52 West 12th St. 18,582.66
Brown, Richard E., care Accessory and Garage Journal, 551 5th Av. 958.06
Brown, Richard E., care Accessory & Garage Journal, 551 5th Av. 854.06
Brown, James R., 20 Exchange Place 810.95
Brawn, Kate C., Est. of, United States Trust Co. of New York and John E. Miller, executors, care Lyon & Lyon, attorneys, 1,420 New York Av., Washington, D. C. 2,642.76
Brown's Shamrock Linens, Ltd., 365 Broadway 3,947.37
Brown, Thatcher M., 775 Park Av. 4,659.14
Brown, Wheelock; Harris, Vought & Co., Inc., 14 Wall St. 1,062.83
Bucknall, Henry W. J., care F. T. Hill, 56 Wall St. 1,167.28
Bucknall, Henry W. J., care F. T. Hill, 56 Wall St. 1,234.16
Budge, Henry W. J., care Vincent K. Phillips, 44 Pine St. 13,244.86
Budge, Henry W. J., care Vincent K. Phillips, 44 Pine St. 2,305.27
Bull, Ernest M., 49 West St. 1,011.66
Bunker, H. M., 65 Essex Road, Summit, N. J. 1,377.12
Burnham Exploration Company, 120 Broadway 45,987.31
Burns Bros., N. J., care Alexander Levens, 27 William St. 34,953.38
Burns Bros., N. J., care Alexander Levens, 27 William St. 45,337.50
Burns Bros., N. J., care Alexander Levens, 27 William St. 283,313.56
Burns Bros., N. J., care Alexander Levens, 27 William St. 17,447.03
Burr, George H., 57 William St. 4,315.81
Burton, Frank V., Jr., care Green & Hurd, 32 Broadway 505.60
Bush, Wendell T., Apthrop Apartments, Broadway and 78th St. 13,080.33
Butte Copper and Zinc Company, 42 Broadway 10,337.67
Butte Copper and Zinc Company, 61 Broadway 22,532.51
Butterick Company and subsidiaries, Spring and Macdougal Sts. 173,019.72
Buzzini, Walter J., Inc., 505 West 21st St. 2,488.57
Bywater, Selwyn, 15 Broad St. 1,094.21

C

Calder, C. E., 48 Greenfield Av., Bronxville 1,601.24
Campbell, Miss Ina, 75 Hudson St. 2,682.57
Canadian Bank of Commerce, The, New York, 16 Exchange Place 6,182.29
Cannon Mills, Inc., 70 Worth St. 3,754.43
Capehart, Charles, Times Building 1,328.47
Caracolis Tin Co. of Balinia, 120 Broadway 82,875.39
Carbondale New York Co., Inc., 175 Christopher St. 1,830.48
Carey, Laura S., Est. of, John C. O'Connor and Mary C. Bergin, exrs., 15 William St. 1,586.16
Carnegie, Louis Whitfield, 3 East 91st St. 35,494.73
Carrett, J. E., 90 Front St. 595.37
Carter Coal Co., care Consolidation Coal Co., 15 Broad St. 24,046.31
Carmer, Amos D., 39 Water St. 66,029.73
Catlen, Henry W., 71 Broadway 3,539.27
C. E. E. Trading Co., Inc., care E. Betson, Room 1838, 233 Broadway 732.77
Central Leather Co., Whitehall Bldg., Battery Park 1,104,849.65
Central Consumers Wine and Liquor Co., 346 West 34th St. 7,043.45
Central Pacific Railway Co., 165 Broadway 772.56
Central Real Estate Association, 305 Broadway 2,907.03
Central and South American Telegraph Co., now All America Cables, Inc., 89 Broad St. 4,100.12
Central Theatres Leasing and Construction Co., care Leo Fleischman, Pier 11, North River 6,718.46
Central Union Trust Co. of New York, care Frank W. Chambers, 80 Broadway 15,003.19
Century Co., The, 353 4th Av. 3,675.53
Century Co., Centurion Publishers, Inc., 353 4th Av. 1,060.34
Ceribell & Co., G., 576 West Broadway 5,615.21
Cerro De Pasco Copper Corp., 44 Wall St. 19,458.65
Chadwick, Mrs. Dorothy J., 54 Wall St. 1,619.84
Chapin, Mrs. Elizabeth 703.00
Chase Securities Corp., 60 Cedar St. 1,107.65
Chatham and Phenix National Bank, 149 Broadway 139,650.29
Chauncey, Raymond, 61 Broadway 5,307.22
Chemists (The) Club, 52 East 41st St. 22,613.17
Chester, Hawley T., 5-7 South William St. 1,004.72
Chillon & Sons, John, 20-22 Cliff St. 645.11
Chipman Chemical Eng. Co., Inc., Bound Brook 4,981.75
Chovel, Henry, care Hughes, Schurman-Morrow, 160 Broadway 572.42
Chubb, Percy, 5-7 South William St. 3,146.82
Church, Mrs. Alice D., 27 Cedar St. 3,758.62
Church, Mrs. Rose, Oakley Road, Prospect Park, White Plains 12,852.35
Cities Service Co., 60 Wall St. 136,484.65
Clarion Gas Co., United Natural Gas Co., transferee, Oil City, Pa. 836.61
Clark, Jr., Peyton, 43 Cedar St. 881.35
Clear Springs Water Service Co., 27 William St. 565.60
Clews, Jr., Henry, 9 Broadway 305.60
Clews, Jr., Henry, 9 Broadway 1,122.21
Clews, Lucy M. W., Mrs., 9 Broadway 1,294.45
Clinchfield Navigation Co., Inc., care H. H. Shelton, attorney, Munsey Building, Washington, D. C. 54,892.28
Cland, Chester M., 62 Maiden Lane 577.75
Clyde, William P., Est. of, Brooklyn Trust Co., George W. Clyde, George Holtein and John Gimme Jr., exrs., Brooklyn 1,404,930.66
Clymer Water Service Co. of Indiana, care Federal Water Co., 27 William St. 2,449.57
Cochran, Alexander Smith, 475 5th Av. 77,089.40
Coffin, I. Sherwood, Est. of, Sherwood Coffin, Ida Willets Coffin and Willets Coffin, exec., 22 Cliff St. 1,799.36
Collins, Chester W., Est. of, Mrs. Margaret C. Weston, ex., Beatrice, Neb. 1,138.36
Collins, Peter Lawton, 107 Wall St. 1,211.07
Colonial Navigation Co., Pier 44, North River 8,714.94
Colonial Navigation Co., Pier 46, North River 3,185.80
Colson, N. Y. Branch, Inc., 7 East 19th St. 542.50
Columbia Textile Co., care Weill, Wolff, Satterlee & Blakeley, Munsey Building, Washington 46,786.15
Columbia Textile Co., care Weill, Wolff, Satterlee & Blakeley, Munsey Building, Washington 9,583.61
Comery, Charles, Est. of, Miss Ida M. Wiley, legatee, care Ralph T. Keyser, 15 William St. 740.44
Connolly, M. G., 50 Broad St. 793.60
Connecticut Light and Power Co., Room 1600, 100 Broadway 130,080.55
Conray, Martin, 51 East 42d St. 1,163.15
Consolidation Coal Co., The, 67 Wall St. 1,675.24
Consolidated Gas Light Co. of New York, 130 East 15th St. 347,729.67
Continental Insurance Co., 80 Maiden Lane 1,217.00
Continental Insurance Co., 80 Maiden Lane 5,337.04
Continental Insurance Co., 80 Maiden Lane 8,667.06
Continental Insurance Co., 80 Maiden Lane 874.44
Converse, Allan D., 40 Exchange Place 600.15
Converse E. Ec., Est. of, Bankers Trust Co., 49 Wall St. 5,903.54
Cook, Frank Henry, 245 Broadway 515.20
Cook, Sarah E., 41 East 38th St. 12,996.41
Coppell, Mrs. Mary Vowers, 123 East 56th St. 2,613.58
Cordier, Mrs. Alice M., 417 Park Av. 2,278.12
Corey, Alan L., 65 Broadway 1,045.36
Corn, Charles Otto, Est. of, Farmers Loan and Trust Co., ex., 22 William St. 1,344.27
Cory-Mann-George Corp., 26 Beaver St. 608.55
Countess of Donoughmore, The, care W. R. Grace & Co., Hanover Square 31,650.92
County Realty Co., 14 Wall St. 3,881.58
Crandall, Noble, 57 William St. 3,222.30
Crawford, Mrs. Edna G., Port Chester 1,085.23
Creole Syndicate, The, now Creole Petroleum Corp., 26 Broadway 18,358.00
Crocker, Richard, Jr., 21 East 40th St. 3,565.82
Crofts, Frederick S., 66 5th Av. 874.50
Cronkhite, Elisha P., Est. of, William V. C. Ruston and Menton Cronkhite, ex., 32 Liberty St. 10,303.36
Crosley Co., Thomas H., 17 Rose St. 798.33
Crown Fruit and Extract Co., Inc., 415-420 Broadway 1,394.94
Crum & Forster, 110 William St. 44,826.30
Crystal, David, care Lawrence A. Boker, John A. Selby and T. R. Rutter, 815 15th St., Washington 5,370.87
Cuban Telephone Co., 41 Broad St. 5,577.06
Cukor, Vela, 63 Wall St. 758.93
Cullman Brothers, Inc., 161 1st St. 1,395.82
Cummock, Arthur J., care Lybrand, Ross Brothers & Montgomery Investment Building, Washington 764.62
Cundill, Mrs. A. Isabel, Room 907, 67 Wall St. 501.36
Curley, Edmund J., Est. of, Bankers Trust Co. of the City of New York, ex., 16 Wall St. 774.54
Cushing, Harry C., 3d, 14 Wall St. 1,671.09
Cutcheon, Franklin W. M., 147 East 38th St. 7,403.86
Cutler Mail Short Co., care Green & Hurd, 32 Broadway 4,812.37
Cutting, Fulton, 32 Nassau 563.40
Cutting, Fulton, 32 Nassau 990.74
Cutting, Fulton, 32 Nassau 23,960.37
Czarnikow Rionda Co., 106 Wall St. 6,274.38
Czarnikow Rionda Co., 106 Wall St. 242,922.95
Czarnikow Rionda Co., 106 Wall St. 2,918.60

D

Doboll, Morgan W., Est., Winifred B. Doboll, executrix, care of L. L. Gilbert, 35 Nassau St. 11,337.37
Dale, Mrs. Alice K., 673 Lexington Av. 2,942.96
Dalsimer, Zettie, Est. of, Guaranty Trust Co. of N. Y., Philip Land and Nathan D. Dalsimer, executors, care of Lownes C. Connally, attorney, 817 Southern Bldg., Washington 890.96
Dalton, Mary, Est. of, Bank of N. Y. & Trust Co. and F. J. Greenhalgh, 73 William St. 1,257.34
Daniels Co., Oscar, 233 Broadway 3,094.04
Davenport, R. H., 30 Church St. 703.91
Davis, Joseph H., Est. of, Kaufman Schlivek and Rose Davis executors, 90 Riverside Drive 665.66
Dawn, Allen, 6,642 Santa Monica Blvd., Los Angeles, Cal. 588.08
Doy, Clarence S., 43 E. 68th St. 1,559.36
De Forest, Mrs. Emily J., 30 Broad St. 5,382.04
Delano, Eugene, Est. of, Wm. A. Delano, executor, 59 Wall St. 32,403.57
Delano, Eugene, Est. of, Morean and Wm. A. Delano, executors, 59 Wall St. 51,109.32
Morean and Wm. A. Delano, executors, 59 Wall St. 3,218.10
Delano, Safford S., Est. of, Charles J. Hardy trustee, 165 Broadway 3,172.69
Delaware & Hudson Co., Controller's Office, 32 Nassau St. 1,296.98
Delaware, Lackawanna & Western Coal Co., care of Lybrand, Ross Bros. & Montgomery, Investment Bldg., Washington 1,036.06
Delaware, Lackawanna & Western Coal Co., 120 Broadway 45,182.55
De Liagre, Alfred, care of J. A. Vanden, 1,153 National Press Bldg., Washington 1,390.12
Dennis, Bruce, care of J. C. Krumeviede, 41 Park Row 3,906.97
Denton, Frances V., Est. of, Herbert M. Denton executor, care of Epstein, Axman & Hirschfield, 175 5th Av. 5,035.08
Denzer & Nathan, Inc., 373 4th Av. 124,343.98
De Perez, Emilia, care of Chase Natl. Bank, 57 Broadway 5,319.97
Derby Co., H. C., 832-836 W. 39th St. 1,894.66
Dexter & Carpenter, Inc., 32 Broadway 8,311.40
Dexter & Carpenter, Inc., 32 Broadway 21,992.09
Diamond Match Co., The, 111 Broadway 74,228.97
Dickerman & Englis, Inc., care of Maxwell Goldstein, 225 Broadway 8,968.60
DiGiorgio Fruit Corp., 25 Broadway 2,086.32
DiGiorgio Fruit Corp., 25 Broadway 7,327.92
DiGiorgio Fruit Corp., 25 Broadway 2,358.79
Dillon, Herbert L., care of Lybrand, Ross Bros. & Montgomery, Investment Bldg., Washington 2,484.74
Dixon, William P., Cleveland H. Dodge, Est., Grace Parish Dodge and Cleveland E. Dodge, 99 John St. 12,998.74
Dixon, William P., Cleveland H. Dodge, Est., Grace Parish Dodge and Cleveland E. Dodge, 99 John St. 1,022.31
Doherty & Co., Henry L., 60 Wall St. 3,419.08
Doner, Gertrude Hill Gaven, care of Carter, Ledyard & Milburn, 54 Wall St. 7,388.15
Doornbos, Arthur C., 132 W. 31st St. 1,330.39
Dork, Inc., Marjorie, 10 E. 49th St. 799.03
Dougherty, Theodore, care of Walter H. Kilbourne, 1,166 Natl. Press Bldg., Washington 1,266.58
Down Lawn Association, 60 Pine St. 8,416.58
Down Lawn Association, 60 Pine St. 80,723.01
Drachman, Mrs. Sarah, Est. of, Bernard Drachman administrator, care of Edgar J. Drachman, 126 W. 121st St. 3,609.94
Drug & Chemical Club, 85 John St. 546.76
Drug & Chemical Club, 85 John St. 23,604.34
Drug & Chemical Club, 85 John St. 3,200.62
Ducas Co., Inc., B. P., 271 Madison Av. 872.96
Dunn, James Carr, care of John Dunn Son & Co., 44 Whitehall St. 1,633.90

E

E. T. S., Inc., 195 Park Pl., Long Island City 2,661.26
Eagle Pencil Co., Inc., 703 E. 13th St. 856.45
Eagle Star & British Dominions Ins. Co., Ltd., care of Fred S. James & Co., U. S. Manager, 149 William St. 5,325.53
Eastern Bldg. Corp., 165 Broadway 4,096.52
Eastern Public Service Corp., 901 Hill Bldg., Washington 1,532.56
Eastman, Joseph, decd., Est. of, R. R. Wigham, G. E. Higgins and T. C. Eastman, executors, 300 Broadway 1,330.56
Edgar, Herman L. R., 165 Broadway 855.21
Edwards, Mrs. Ethel S., care of C. V. Edwards, 2 Rector St. 718.62
Edwards Smith Corp., 71 Broadway 6,205.36
Edwards Smith Corp., 71 Broadway 3,487.36
Edwards Smith Corp., 71 Broadway 1,420.49
Ehrich, Evelyn L., care of Lehman Bros., 16 William St. 1,737.59
Elbert, Mrs. Marian Baurne, 149 Broadway 1,626.80
Electric Investors, Inc. (Maine), 2 Rector St. 11,390.98
Electric Power & Light Corp., 2 Rector St. 3,783.57
Electric Power & Light Corp., 2 Rector St. 5,233.51
Edgar, Benjamin Franklin, Est. of, C. J. Hardy and Mary O. Edgar, trustees, care of Hardy & Stancliffe, 30 Church St. 3,931.62
Elk Horn Coal Corp., 67 Wall St. 12,932.32
Elkus, Abram I., 165 Broadway 3,348.43
Elliott, Maxine, 20 Abbey Rd., St. Johns Rd., London, England 1,236.82
Ellis, George Adams, 39 Broadway 1,290.67
Ellsworth, Duncan S., 30 Pine St. 648.82
Elmhirst, Mrs. Dorothy Whitney, care of Annie T. Bogue, 1,130 5th Av. 57,349.30
Ely, A. Graves, 61 Broadway 12,467.91
Ely, Marshall S., 345 Broadway 1,190.49
E. M. B. Garage Corp., 102 W. 149th St. 509.37
Emerson, McMillin Corp., 120 Broadway 529.74
Emery, John J., Est. of, Girard Trust Co., trustee trust u-w. for Lila Emery (Ade. Trust), Philadelphia, Pa. 974.46
Emile et Paul, Inc., 535 5th Av. 782.67
Empire Holding Co., care of Robert Winthrop Co., 40 Wall St. 908.11
Empire Theatre Co. of Brooklyn, 136 W. 39th St. 1,039.67
Eppinger & Russell Co., 11 Park Pl. 1,612.45
Equitable Casualty & Surety Co., 2 Lafayette St. 3,216.30
Equitable Life Assurance of the U. S., 393 7th Av. 396,482.31
Equitable Life Assurance of the U. S., 393 7th Av. 25,135.96
Equitable Office Bldg. Corp., 120 Broadway 22,601.06
Erie Railroad Co., 50 Church St. 3,916.28
Erie Railroad Co., 50 Church St. 395,976.26
Erie Railroad Co., 50 Church St. 7,930.03
Ermold, Edward, Hotel Belnord, Broadway and 86th St. 3,891.26
Ettlinger, Alfred, 20 Cedar St., Chicago 1,031.43
Evans, Mrs. Mary R., 80 Maiden La. 1,093.38
Evarts, William M., 37 Wall St. 589.03
Everard, Mary M., Est. of, Almuth C. Vandiver, 37 Wall St. 7,067.28
Excalibur Realty Corp., 120 Broadway 5,003.49
Excelsior Estates Co., 475 5th Av. 1,342.03
Exchange Court Corp., 52 Broadway 952.14
Exchange Court Corp., 52 Broadway 1,646.03
Expanded Metal Engineering Co., 523-525 W. 33d St. 4,401.06
Expressmen's Mutual Benefit Assn., 50 Church St. 1,784.08
Expressmen's Mutual Benefit Association, 50 Church St. 4,123.33
Expressmen's Mutual Benefit Association, 50 Church St. 15,338.55

F

Fahnestock, Snowden, 2 Wall St. 3,604.22
Fairchild, Geo. W., Est. of, Sherman M. Fairchild, Walter F. Burke and Marcus Hemstreet, executors, 50 Broad St. 1,001.13
Fairchild, Geo. W., Est. of, Sherman M. Fairchild, Walter F. Burke and Marcus Hemstreet executors, 50 Broad St. 8,060.78
Fane, Evelyn Francis, Davis Polk Wardell, Gardiner & Reed, 15 Broad St. 1,441.86
Farley, Philip Hamlin, 110 Riverside Drive 733.36
Farr, John, Jr., 90 Wall St. 818.88
Farr, F. Shelton, 90 Wall St. 652.01
Fear & Co., Inc., Fred, foot of Joralemon St., Brooklyn 874.38
Feary, Morton L., 27 William St. 623.57
Federal Mining & Smelting Co., 120 Broadway 2,385.81
Federal Mining and Smelting Co., 120 Broadway 37,739.42
Federal Mining & Smelting Co., 32 Broadway 1,121.90
Federal Water Service Corp., 27 William St. 1,564.21
Federal Metals Corp., 233 Broadway 2,079.24
Feld Co., George A., 162 E. 120th St. 3,109.71
Ferguson Bros., Ltd., care of No. 1 Madison Av. 1,793.33
Fidelity & Casualty Co., The, care of John W. Smith, D. E. Campbell, A. R. Seven and C. Kinchlow, 1,422 F St. N. W., Washington 797.03
Fidelity & Casualty Co. of N. Y., The, 92 Liberty St. 1,601.64
Fidelity-Phenix Fire Ins. Co. of N. Y., 80 Maiden Lane 10,196.83
Fifth Five Park Av., Inc., 551 5th Av. 530.30
Fifty-ninth St. Madison Av. Co., 17 E. 42d St. 538.95
Fincke, Reginald, 51 Wall St. 4,815.64
Fingerboard Realty Corp., 295 8th Av. 1,009.59
Finkenberg's Sons, Inc., A., 2,279 3d Av. 7,808.01
First Profit Sharing, 140 Nassau 853.44
Fischer, Inc., Carl, Cooper Square 2,921.29
Fish Farms, Inc., Geo. F., Middletown 591.67
Fitz-Gerald, Harold, 5 Nassau 1,836.30
Flagler, John H., Est. of, Bankers Trust Co., executors, 16 Wall St. 3,695.42
Flagler, John H., Est. of, Bankers Trust Co. executor, 16 Wall St. 1,302.04
Fleischman Co., The, 699 Washington St. 5,320.53
Fleischmann Transportation Co., 701 Washington St. 1,163.34
Florentino, Leo J., 120 Broadway 3,454.97
Follmer, Mrs. Theresa F., 13 E. 97th St. 2,920.34
Foreign Finance Corp., 23 Wall St. 760.33
Forty-eighth St. Co., 1,776 Broadway 1,113.54
Forty-two Trinity Place Corp., 20 Pine St. 876.54
Foster, Scott, Est. of, Mrs. Jes. and John H. Eugene, G. and Howard C. Foster, executors, 71 Broadway 822.71
Foster & Stewart Co., 30 Water St. 8,950.28
Fougera & Co., Inc., 90 Beekman 4,289.95
Francisco Sugar Co., 106 Wall St. 1,412.50
Franklin Building Co., 54 Wall St. 1,969.85
Franklin Building Co., 54 Wall St. 915.23
Frederick, Inc., G. H., 258 Broadway 19,873.84
Freeman, W. Winans, 61 Broadway 1,537.92
Frenkel, Inc., L. & E., 57 William St. 1,500.00
Frenkel, Inc., L. & E., 57 William St. 56,672.08
Fried, Mendelson & Co., 221 4th Av. 1,251.86
Fried, Mendelson & Co., 221 4th Av. 16,614.81
Friedheims, Louis, 10 Spruce St. 2,632.65
Friedlander, Edwin M., Est. of, Jimmie T. and D. Stanley Friedlander and Jesse W. Ehrich, executors, 225 W. 34th St. 4,315.88
Friedman Realty Co., Inc., The Louis, 583 Broadway 947.55
Friedman, Solomon, Est. of, Amelia G and Arthur Friedman, The Farmers Loan & Trust Co., executors, care of J. R. Little and A. G. Scarborough, Southern Bldg., Washington 1,036.87
Frink Corp., 120 Broadway 2,403.38
Froment, Eugene McK., 130 Bank St. 15,219.22
Frost, Leron, 80 Broadway 639.45
Frothingham, John W., care of W. A. and A. M. White, 14 Wall St. 2,587.46
Fry, Frederick A., Est. of, John H. Fry, testamentary guardian, 2 Lafayette St. 5,912.50
Feurest, William, 120 Broadway 1,775.51
Fuso Marine & Fire Ins. Co., Ltd., 3 S. William St. 858.17

G

Gade, John A., care White, Weld & Co., 14 Wall St. 2,483.41
Galopin, Miss Sarah D., care Farmers Loan and Trust Co., 22 William St. 1,489.71
Gans Steamship Line, care Seidman & Seidman, 911 15th St., Washington, D. C. 571,096.44
Gans Steamship Line, care Seidman & Seidman, 911 15th St., Washington, D. C. 7,151.05
Gardner, Mary E., Est. of, Henry J. Burchell Jr., Edwin C. Jameson, Mary G. Jameson and Henry E. Gardner, executors, care Choate, Larocque & Mitchell, 40 Wall St. 2,197.43
Garland Steamship Corp., 535 5th Av., Room 812 .... 31,080.90
Gas and By-Products Co., 2 Rector St. 9,838.64
Gie, Harry, care American Express Co., 65 Broadway 846.60
General Construction Corp., 14 Wall St. 20,020.68
General Fire Assurance Co. of Paris, France, care Fred S. James & Co., U. S. Manager, 149 William St. 1,342.45
General Fire Assurance Co. of Paris, France, care Fred S. James & Co., U. S. Manager, 149 William St. 5,079.37
General Silk Importing Co., Inc., care James G. Parsons, 11 William St. 1,401.38
Georgia Light, Power and Railroads, 120 Broadway 1,500.60
Gillilan, Wm. Est. of, James Frederick Burton, Francis G. and Chilton and Edward G. Gillilan, executors, care Horace E. Ely & Co., 76 William St. 14,560.08
Globe and Rutgers Fire Ins. Co., 111 William St. 16,732.66
Goelet Realty Co., 55 Wall St. 833.75
Goetze Co., Otto, 109-111 Worth St. 698.52
Goldman, Henry, 501 5th Av. 27,479.51
Goldfarb, Joseph, 912 Broadway 954.08
Goldsmith, Mrs. Rose, now Quicke, care August Thiele, 130 Broadway 692.77
Goodman & Sons, Inc., 634 E. 17th St. 647.15
Goodman & Sons, Inc., 634 E. 17th St. 936.61
Goodman & Sons, Inc., 634 E. 17th St. 7,758.57
Gordon Dry Gin Co., Ltd., care B. A. Levett, 8-10 Bridge St. 749.01
Gosho Corp., care James G. Parsons 637.81
Grace & Co., W. R., 7 Hanover Square 3,510,449.13
Grace, Est. of, Lillian Wm. R. Grace, J. Louis Schaefer and Joseph Grace, executors, 7 Hanover Square 24,657.71
Graham, Geo. A., Est. of, Susan R. U. and Harold S. Graham, executors, 112 Chamber St. 1,188.00
Graham, Malcolm, care J. W. Baird, 120 Broadway 793.70
Graham, William A., Est. of, Maria V. Graham, executrix, 113 Chambers St. 2,322.58
Graham & Zender, Inc., 104 5th Av. 7,198.82
Grant, Hugh J., Trust Est. of, Mrs. Julia M. M. Grant, Central Union Trust Co., trustees, 80 Broadway 6,201.05
Gray, Mary Louisa, Est. of, Elizabeth Gray and Kelgwin and Mable L. Gray, executors, 324 W. 103d St. 2,378.10
Greer, Austin M., Est. of, 5th Av. Bank of N. Y., trustee, 530 5th Av. 1,094.75
Gray Mause Corp., 23 Wall St. 1,045.30
Griffith, Inc., D. W., Orunta Point, Mamaroneck 55,328.92
Groesbeck, Elinor A., Est. of, Farmers Loan and Trust Co., executor, 22 William St. 835.83
Groton Realty Corp., Room 1100, 32 Liberty St. 4,226.46
Groton Realty Corp., 1,004 Oliver Bldg., Boston, Mass. 7,022.32
Guantanamo Sugar Co., 120 Front St. 13,240.83
Guantanamo Western R. R. Co., 40 Exchange Place 1,060.11
Guardian Life Ins. Co. of America, 50 Union Square 21,303.68
Guardian Life Ins. Co. of America, 50 Union Square 45,436.11
Guggenheim, Daniel, 120 Broadway 8,811.55
Guild Co., The, 68-70 West 14th St. 635.09
Guldan, Inc., Charles, 46-52 Elizabeth St. 2,062.75
Gurnee, Walter S., Est. of, William Nelson Cromwell, executor, 80 Broadway 66,299.25
Gusyp Realty Co., care Abraham A. Newberg, 70 W. 40th St. 3,113.49

H

Hackstaff, Charles Luderic, Est. of, Margaret Hackstaff Gallatin and Caryl Hackstaff Week, care Week, Cook & Seitz, 60 Wall St. 7,120.39
Hadle Co., 280 Mercer St. 91,027.79
Haigh, Charles H., 11 Broadway 1,618.62
Hall, Edward E., Est. of, Clifford C. Roberts and Olive W. Hall, executors, 27 Cedar St. 10,428.74
Hallenback, John J., 59 Lafayette St. 34,068.62
Halstead, G. C., 84 Pearl St. 4,860.70
Hammill & Gillespie, Inc., 260 Front St. 970.68
Hammond, J. H., 9 East 91st St. 3,374.29
Hanan, Addison G., Est. of, Lillian J. Hanan Rochester and E. J. Phillips executors, 41 Park Row 64,349.25
Hardman & Peck & Co., care Olvany Eisner & Donnelly Atl., Mrs. F. Fannebaum, 290 Madison Av. 4,883.75
Hardware Club of New York, 233 Broadway 2,714.48
Hardware Club of New York, 233 Broadway 23,906.54
Hardy Securities Corp., care U. S. Corp. Trust Co., Dover, Del. 15,030.89
Harkness, William Hale, Corpus of Trust, Edith Hale Harkness and The N. Y. Trust Co., trustee, 100 Broadway 1,298.54
Harris Hardware and Mfg. Co., D. P., 30 Chambers St. 2,127.37
Harris Hardware & Mfg. Co., D. P., 30 Chambers St. 11,458.33
Harris, William, Est. of, J. P. Beckerton Jr. and Wm. Harris Jr., executors, 220 West 44th St. 2,409.73
Hartman, Edward H., 122 South St. 843.94
Hasher Bros., Inc., New Reisah Holding Corp., Produce Exchange Place 1,780.08
Harana Docks Corp., care A. E. Anderson & Co., Chicago 10,068.17
Havemeyer & Elder, Inc., care Henry B. Closson, 53 William St. 5,384.64
Haven, George G., Est. of, G. L. Shearer and G. G. Haven Jr., executors, 45 Wall St. 6,667.00
Haviland, Frost, 120 Broadway 540.15
Hawley, Robert B., Est. of, National City Bank of N. Y. and James Powell Post, executors, 55 Wall St. 13,921.10
Hay, George T., Est. of, Susan A. Hay, Esther M. Hay and A. J. Taylor, executors, care Walter Kilbourne, 1,116 National Press Building, Washington 1,680.18
Hayes, Orrill H., Est. of, the U. S. Trust Co. of N. Y., executor, 46 Wall St. 1,381.50
Hecht, Frank, 10 Spruce St. 5,462.60
Heimerdinger, Miss Harriet L., 20 Broad St. 4,036.74
Heimsheimer, Alfred M., 32 William St. 2,482.07
Heller, George W., 71 Fifth Av. 679.08
Hellman, Julian A., Est. of, Eugene A. and Ella Hellman, executor, care Lowndes Co., attorney, Southern Building, Washington 1,088.46
Henderson, Edward C., Est. of, Helen Iselin Henderson, Alexander Iselin Henderson and Margaret I. Henderson, 52 William St. 10,849.95
Hepburn, Mrs. Emily E., care Tax Department, Equitable Trust Co., 11 Broad St. 1,053.01
Herreshoff, Carris Ridley, Est. of, Brooklyn Trust Co., 177 Montague St. 7,872.12
Hess, Arthur M., 66 Broadway 1,937.98
Hess, Stephen G., 66 Broadway 2,001.45
Heghewoon Park E., Inc., 50 Broadway 537.02
Hill, Mrs. Anna E. K., 7 Sutton Place 584.94
Hill, Mr. and Mrs. Crawford, 7 Sutton Place 8,181.32
Hills Brothers Co., The, 110 Washington St. 1,995.71
Hindley, John H., Est. of, E. M. Cannon and Ada H. Hindley, executors, care Lowndes C. Connally, Southern Building, Washington 842.43
Hitchcock, Est. of, Francis R. Thomas Hitchcock, executor, Room 901, 14 Wall St. 3,731.61
Hochchild, Berthold, care J. B. Cotton, Samuel Brenner, R. F. Wrigley, 120 Broadway 6,080.26
Hochchild, Berthold, care J. B. Cotton, Samuel Brenner, R. F. Wrigley, 120 Broadway 163,527.01
Hoe, Mrs. Evelyn F., 504 Grand St. 3,341.08
Hoen, Alfred, Hotel Schuyler, 57 West 45th St. 550.47
Hoffman, Leo H., 120 Broadway 816.13
Holdbrook, Edward, Est. of, Mrs. Francis S. Holbrook and M. E. Haviland, executors, 665 Fifth Av. 162,833.23
Holdbrook, Edward, Est. of, Mrs. Frances S. Holbrook and M. E. Haviland, executors, 665 Fifth Av. 28,453.23
Holdbrook, Edward, Est. of, Mrs. Frances S. Holbrook and M. E. Haviland, executors, 665 Fifth Av. 1,187.14
Holmes, Duncan A., 174 East 73d St. 2,800.51
Home Insurance Co., 59 Maiden Lane 82,498.28
Home Life Insurance Co., care A. R. Serven, 1,422 F St., N. W., Washington 20,796.61
Home Life Insurance Co., 256 Broadway 1,779.47
Hopkins, Mrs. Edith Beard, care Harris & Towns, 236 Broadway 902.65
Horowitz Brothers and Margaretten, 369 East 4th St. 1,412.75
Horowitz Brothers and Margaretten, 369 East 4th St. 3,984.63
Horowitz Brothers and Margaretten, 369 East 4th St. 1,799.21
House of Tre-Jan, 18 West St. 689.20
Haword Co., 39 Pine St. 2,128.20
Hudson River Woolen Mills, Inc., 260 Broadway 4,087.71
Hudson River Woolen Mills, Inc., care Colladay and Clifford Pettus, 1,331 G St., N.W., Washington 19,085.44
Hughes Corp., James W., care William A. Kirk, 32 Liberty St. 2,671.63
Huisking, Charles L., 5 Platt St. 21,832.64
Huntington, Henry Edwards, Est. of, Pacific Southwest Trust Co. & Savings Bank and Caroline H. Holliday, care Robert Montgomery Investment Building, Washington 9,330.34
Hutchins, William E., Est. of, Augustus S. Hutchins, executor, care Lowndes C. Connelly, 817 Southern Building, Washington 31,135.09
Hutchinson, Archibald A., Arch Road, Englewood, N. J. 972.22

I

Iberville Lumber Co., 74 Trinity Place 700.42
Ickliheimer, Henry R., 49 Wall St. 3,795.35
Illyinsky, Princess Anna, formerly Miss Audrey Emery, care The Girard Trust Co., Philadelphia 6,393.79
Imports Advancement Corp., 146 Broadway 2,518.47
Independent Salt Co., N. Y., care Mr. O. R. Folsom Jones, 815 15th St., N.W. 54,118.03
India House, Inc., 1 Hanover Square 23,803.07
Ingersoll, Pond Co., 11 Broadway 354,309.65
Innes & Co., Inc., 132 Front St. 56,395.08
International Cement Corp., 342 Madison Av. 3,368.07
International Curtis Marine Turbine Co., 15 Exchange Place, Jersey City 25,848.52
International Mercantile Marine Co., 1 Broadway 33,327.84
International Mercantile Marine Co., 1 Broadway 23,067.02
International Motor Co., care John E. Walker, 1,001 15th St., N.W., Washington 178,347.49
International Motor Co., care John E. Walker, 1,001 15th St., N. W., Washington 209,168.45
International Nickel Co., Inc., 67 Wall St. 3,165.03
International Power Securities Corp., 40 Wall St. 995.61
Interstate Tank Car Corp., 450 Produce Exchange Building 2,034.06
Iron Steamboat Co., 17 Battery Place 2,862.87
Iron Steamboat Co., 17 Battery Place 2,938.42
Iroquois National Gas Co., 45 Church St. 7,843.37
Irving Bank Columbia Trust Co., 233 Broadway 3,061.16
Iselin, Arthur, 357 Fourth Av. 2,343.29
Ishane, William B., 21 East 63d St. 4,125.00

J

Jackson, Carl D., Est. of, G. W. Newgass and Edn. F. Jackson, 280 Madison Av. 2,725.90
Jackson, Ray D., 1 Park Av. 1,589.97
Jakur, Insurance Co., now American Equitable Insurance Co. of N. Y., care A. B. Hawkins, 1,440 Broadway 16,771.20
Jason Navigation Corp., 44 Beaver St. 6,922.71
Jennings, Alfred Gould, Trust of, Farmers Loan & Trust Co. trustee for u-ind Dated 11-14-13, 22 William St. 2,538.64
Jennings, Frederic B., Est. of, Mrs. Laura H. Jennings, executor, care The N. Y. Trust Co., 100 Broadway 36,646.19
Jennings, Frederic B., Est. of, Mrs. Laura H. Jennings, executor, care The N. Y. Trust Co., 100 Broadway 18,818.60
Jennings, Frederick B., Est. of Laura H. Jennings, executor, 86 Park Av. 21,737.12
Jennings, Robert E., 100 Broadway 565.55
Jeramay & B., Inc., 24-25 Stone St. 1,049.65
Jeramay, Thomas, 24 Stone St. 515.25
Jewelers Safety Fund Society, The, care Insurance Department, Liquidation Department, 110 William St. 4,449.14
Johnson, Wayne, 30 Broadway 665.85
Jones & Co., Inc., Charles H., 47 West St. 800.40
Jones, Cyrus, D. Ariel, Wayne County, Pa. 6,720.80
Jones, Lawrence H., 11 Wall St. 770.21
Jones, Rodney Wilcox, 325 5th Av. 1,808.00
Jrost, A. M., Maple Lane, Southold 1,332.21
Joseph, A., 99 John St. .... [illegible]

K

Kahn, Ernst L., 318 West 39th St. 1,670.19
Kahn, Harry, 27 Worth St. 1,523.75
Kammerer, Paul T., Est. of, Paul T. Kammerer Jr. executor, 21 Chambers St. 586.76
Kaplan, Joseph, Est. of, Mary M. Kaplan executor, care Kaye McDanit & Scholer, 149 Broadway 737.04
Kean, Hamilton F., 5 Nassau St. 4,387.57
Keasby Co., Robert A., care Joseph L. Lash, Munsey Building, Washington 4,553.77
Keeligs, Robert W., 120 Broadway 637.15
Kelley, Don M., 40 Exchange Place 650.23
Kensley Melbourn & Co., Ltd., 50 West St. 3,657.24
Keppler, Emil A. C., 25 Broad St. 665.86
Kew Gardens Corp., 56 Wall St. 4,380.70
Keystone Power & Light Co., 50 Broad St. 3,646.80
Kilbreth Trust, Gertrude O. Barclay, and Gertrude O. Kilbreth, Joseph Ulman and J. B. Blaiz, trustees, 15 Park Row, Room 1500 .... 1,477.34
Kimball, Alonzo, Est. of, Mary Kimball Marsh executor, care Bright & Connally attorney, 817 Southern Building, Washington 1,524.66
King, Edward C., 27 William St. 3,391.39
Kingsland, Mary J., Est. of, W. E. and W. K. Macy, Administrators, c.t.a., 50 Broadway 1,936.00
Kitching, Thomas, care Simpson, Spence & Young, 8-10 Bridge St. 1,097.81
Klein's Rapid Shoe Repair Co., Inc., 225 Broadway 507.00
Klopstock, Paul, 17 Battery Place 6,486.54
Knoeland, Mrs. Anna Ball, 202 Produce Exchange, Kolle, Charles, Edward, Est. of, Harold W. Kolle executor, care The English Association of America Bond Share Holders, Ltd., 5 Great Winchester St., London, E. C. 2, England 786.36
Kornblum, Meyer, West Washington Market 877.75
Kountze, Luther, Est. of Wm. de Lancey Kountze, Annie Ward Douglas and Theodore Hadden executors, 62 West 47th St. 27,922.00
Kress, S. H., & Co., 114 5th Av. 61,307.11
Krego Corp., 92-15 Union Hall St., Jamaica 964.37
Kunitzer, Robert, Est. of, Nettie Kunitzer, ancillary executor, care S. J. Krankenstein, 115 Broadway 531.07
Kurzman, Charles C., 465 Park Av. 1,363.32
Kurzman Samuel, 780 West End Av. .... [illegible]

L

Lackawanna R. R. Co. of N. J., 90 West St. 1,122.15
Lacy, W. Seymour, 45 West 35th St. 800.33
Laidlow, Elizabeth Carter, Est. of, James P. Laidlow and Robert Laidlow, care Lyon & Lyon, attorneys, 1,420 New York Av., Washington 1,387.90
Lake Champlain & Moriah R. R. Co., 2 Rector St. 3,011.14
La Montagne Chapman Co., Inc., care B. A. Levett, 8-10 Bridge St. 1,842.90
Lorruport, Arthur M., 380 West End Av. 4,120.52
Lamport Mfg. and Supply Co., Inc., 507 Broadway 6,088.42
Lanborn, Arthur Henry, 250 Upper Mountain Av., Upper Montclair, N. J. 2,588.60
Lang & Stanley Co., Inc., 72 Leonard St. 722.46
Lanier, Charles, Est. of, Richard M. Coleman & Central Union Trust Co. of New York, executors, care Appleton Rice & Perrin, 60 Wall St. 4,590.95
Lanier, James F. D., Est. of, Reginald B. Lanier & Harriet Bishop Lanier, executors, 59 Cedar St. 851.84
Landes, Lewis, 165 Broadway 1,124.63
Lansing, Colonel Cleveland C., care Fifth Avenue Bank of Fifth Av. 868.72
Lathan & Co., E. B., 580 Pearl St. 1,550.67
Lathrop, Benjamin G., London England, care L. T. Mally, 16 Monroe Place, Brooklyn 2,036.06
Lauder, Sir Harry, care Jerome Wilzin, 175 Fifth Av. 1,484.06
Laue, Charles, 5 Beekman St. 2,772.98
Lawrence, Alice Jerome, Est. of, New York Trust Co. of New York City, executors, 100 Broadway 1,070.31
Lawrence, Robert, Est. of, John A. Morrison, executor, 41 Park Place 1,003.38
Lawyers Club, The, care Colleday, Clifford & Pettus, 710 Union Trust Building, Washington 5,638.29
Lawyers Title and Guaranty Co., 160 Broadway 2,212.11
Lawyers Trust Co., 160 Broadway 500.78
Lee, Edward P., care Reigal Textile Corp., 342 Madison Av. 935.01
Lee, Henry H., West Hempstead, L. I. 764.86
Legg, Samuel B., 49 Wall St. 1,494.29
Lehigh Power Securities Corp., 71 Broadway 117,704.30
Lemaier, Mrs. Sophie G., 295 Lafayette St. 764.57
Lemaier, Mrs. Sophie G., 295 Lafayette St. 1,552.43
Lehman, Mrs. Harriet, 16 William St. 675.40
Lehman, Sigmund M., 16 William St. 557.37
Lehman, Sigmund, 42 Broadway 6,320.34
Leith, Mrs. Marinda, care Hewitt Greggs Robertson, 705 District National Bank, Washington 670.34
Lesher, Arthur A., 381 Broadway 2,382.75
Lester, Henry, Est. of, Ronald Neil MacLeod, William Nation and Gordon Morris, executors, 16 Old Broad St., London, England 2,700.17
Levisa Mines Co., care Charles F. Rand, 71 Broadway 1,831.27
Levy, Galleries, John, 559 Fifth Av. 9,302.38
Lewisohn, Adolph, 881 Fifth Av. 1,510.14
Leyland & Co., Ltd., Frederick, care Philip A. S. Franklin, 9 Broadway 7,553.76
Legerwood Mfg. Co., 96 Liberty St. 2,692.99
Lincoln National Bank (formerly Lincoln Trust Co., The Mechanics and Metals National Bank, successor, now The Chase National Bank), 57 Broadway 2,061.89
Linde Hamilton Sampling Co., F. C., 152 Pearl St. 740.34
Linden Laion Realty Co., Inc., care Charles F. Kramer, 68 William St. 2,665.45
Lindsay, John D., 61 West 10th St. 1,265.52
Littlejohn & Co., Inc., care W. Parsons, 11 William St. 3,176.72
Liverpool, London and Globe Ins. Co., 1 Pershing Square 6,601.02
Liverpool, London and Globe Ins. Co., 1 Pershing Square 782.25
Lloyd, Henry W., 345 Edgecombe Av. 1,056.60
Lloyd Sabaudo Steamship Co., Genoa, Italy, 3 State St. 674.50
Loeb, Carl M., care Joseph B. Cotton, Samuel Brenner, 120 Broadway 258,572.43
Loeb, Carl M., care Joseph B. Cotton, Samuel Brenner, 120 Broadway 35,806.21
Loeb, Carl M., 61 Broadway 1,273.26
Loew, Mrs. Mildred Z., 101 Broadway 3,551.78
Loft, Inc., 40th St. and 9th Av., Long Island City 729.21
Lond Dock Co., The, 50 Church St. 3,060.35
Loomis, Mabel S., trust, Ida G. Seamans, I. C. Seamans and Robert P. Loomis, executors, care D. W. Reneirs, 15 Park Row 878.42
Lorens Co., 42 Broadway 1,896.07
Lorillard Co., P., 119-20 40th St. 196,903.04
Lorillard Co., P., 119-20 40th St. 1,430,598.50
Lou, Rudolph A., Est. of, Milton Dammann, C. H. Lou and Sophie B. Lou, executors, 61 Broadway 648.73
Lowenstein, Abraham L., care M. E. Ottenstein, 149 Broadway 3,851.31
Lowenstein, Leon, care M. E. Ottenstein, 149 Broadway 3,295.84
Lowenstein, Morris, Est. of, A. L. Lowenstein, Julius Bendheim and Leon Lowenstein, executors, 40-70 23d St. 2,840.57
Lowerre Improvement Co., 309 Broadway 2,222.57
Lowry & Co., Inc., 90 Wall St. 692.65
Lubell, Aaron, D., 566 Broadway 2,007.09
Lubell, Abraham P., 502 Broadway 2,805.48
Lubell, Jacob J., 566 Broadway 2,879.53
Lubell, Morris M., 502 Broadway 1,923.39
Lucinge, Caroline DeFancigney, care J. F. Duffy, agent, 250 Park Av. 5,243.47
Lucinge, Princess Aymon DeFancigney, care J. F. Duffy, agent 835.90
Lunch Club, Inc., 63 Wall St. 1,766.41
Lunch Club, Inc., 63 Wall St. 19,422.17
Lustig, Henry, 238 West 38th St. 1,095.31
Lynch, Mrs. Lucie Moffett, 21 East 73d St. 1,490.33
Lynn, John, care Patrick J. O'Connell, 14 Maiden Lane 1,307.48
Lyons, Nathaniel M., 182 Bowery 1,434.66

M

McCann Co., The H. K., 285 Madison Av. 14,049.73
McCann, Mrs. Helena W., 4 E. 80th St. 358,036.25
McClement, Morgan H., care of Bauer, Pague, Pond & Vivian, 20 Pine St. 687.97
McCormick, Ganna Walska, 675 Rush St. 17,356.25
MacCormack, John, Graybar Bldg., 420 Lexington Av. 4,562.41
McCormack, John, Graybar Bldg., 420 Lexington Av. 15,483.44
McCormack, John L., care of Mrs. Alice G. McCormack, 5 Nassau St. 558.36
McCutcheon Co., James, 5th Av. at 49th St. 814.32
McDonnell, Anna M., 400 Park Av. 2,204.94
McDonnell, Hubert, 120 Broadway 549.24
McDonough, Joseph M., care of John G. Agar, 31 Nassau St. 557.57
McFadden, Philip G., 60 Beaver St. 30,276.29
McGovern, Coleman B., 149 Broadway 822.16
McGovern, Coleman B., 149 Broadway 711.86
M. C. Corporation, The, care of Masten & Nichols, 49 Wall St. 707.52
MacAndrews & Forbes Co., 200 5th Av. 13,741.96
MacGowen, James George, Est. of, Title Guaranty and Trust Co., executor, care of Simpson, Thatcher & Bartlett, attorneys, 120 Broadway 1,025.82
Machinery Club of the City of N. Y., care of Covington, Burling & Rublee, Union Trust Co. of Washington 30,702.78
Mack Trucks, Inc., 25 Broadway 719.47
Mackley, John F., Est. of, U. S. Mortgage and Trust Co. executor, 55 Cedar St. 2,539.12
Mahler, Jr., Louis F., 290 Pearl St. 1,427.81
Mall, Miss Francis J., 227 4th Av. 2,680.18
Mallory, Mrs. Cora P., 26 Broadway 2,157.84
Mallory, Franklin L., 115 Broadway 761.63
Manhattan Beach Bungalow Corp., 67 Liberty St. 1,614.34
Manhattan Electrical Supply Co., 11 Park Place 6,151.35
Manhattan Electrical Supply Co., 11 Park Place 4,118.16
Manhattan Electrical Supply Co., 11 Park Place 2,342.81
Manhattan Life Ins. Co., 64-70 Broadway 5,868.60
Manhattan Life Ins. Co., 64-70 Broadway 6,942.77
Manice, Edw. A., Est. of, Caroline F. Manice, care of James M. Kerr, 30 Broad St. 1,697.40
Maple Leaf Milling Co., Ltd., care of Baker, Selby & Rutter, 815 15th St., Washington 1,098.36
Marine Ins. Co., Ltd., 5 S. William St. 4,170.12
Markt & Hammacher, care of Henry Levine and H. G. Pritsche, 353 Broadway 4,997.34
Marquette Ore Co., 74 Broadway, Room 1501 .... 1,703.87
Martin, Wm. A., trustee, Bankers Trust Co., 16 Wall St. 1,072.97
Maryland Coal Co., care of Lawrence A. Baker and John Selby, Wilkins Bldg., Washington 106,217.90
Masback Hardware Co., 62 Warren St. 682.75
Mason, Est. of Henry J., Mrs. M. E. Mason executrix, 264 5th Av. 12,881.73
Maurice Hat Co., Inc., 48 W. 38th St. 314.60
Mead, Katherine C., Est. of, Charles Mey resident executor, 22 Nassau St. 511.60
Meehan, Charles J., 30 Front St. 1,908.05
Meehan, Michael J., 61 Broadway 570.90
Mercantile Burglar Alarm Co., Seaboard National Bank of the City of New York transferee, Broad and Beaver Sts. 689.41
Merchants' Club, care of A. M. O'Hara, Investment Bldg., Washington 22,901.86
Merchants' Club, care of A. M. O'Hara, Investment Bldg., Washington 21,942.53
Merchants' Fire Assurance Corp. of N. Y., 45 John St. 5,337.81
Merit Holding Corp., 601 E. 148th St. 865.17
Metal Sales Co., 26 Broadway 1,086.86
Metcalf, Jesse, 45 E. 17th St. 6,615.65
Metcalf, Jr., Manton B., 45 E. 17th St. 6,518.25
Metcalf, Rowe B., 45 E. 17th St. 1,336.38
Metcalf, Mrs. Maud, 45 E. 17th St. 1,455.63
Metcalf, Morris, 90 Park Drive 663.57
Metropolitan Life Ins. Co., 1 Madison Av. 33,012.15
Metz & Co., H. A., 122 Hudson Av. 7,782.10
Mexican Telegraph Co., care of All-American Cables, Inc., 89 Broad St. 779.60
Meyer, Christian H., Est. of, George C. Meyer, J. Ed. Meyer and Cord Meyer executors, 62 William St. 1,360.81
Meyer Co., Inc., M. J. and H. J., 182 Franklin St. 1,469.63
Meyer & Lang, 494 Greenwich 1,228.62
Miami Copper Co., 61 Broadway 105,900.49
Michler, Gordon H., Knickerbocker Road, Tenafly, N. J. 685.19
Middle States Oil Corp., Joseph P. Tumulty and Joseph Glass, receiver for, 170 Broadway 23,662.79
Midwood Park Co., care of Thomas F. Twyford, 44 Beaver St. 1,589.09
Milbank, Albert G., 49 Wall St. 2,222.63
Millheiser, Mrs. Regina G., 120 Broadway 1,723.81
Meilhiser, Clarence, Est. of, Regina Viola G. Meilhiser, executrix, care of Stanchfield & Levy, 120 Broadway 15,663.12
Millar & Co., Geo. W., 284 Lafayette St. 896.63
Miller, E. D., care of Ward V. Talbert, 45 Cedar St. 24,806.93
Miller, E. D., care of Ward V. Talbert, 45 Cedar St. 49,213.72
Mills Estate, Inc., 15 Broad St. 1,466.38
Mills, Ogden, 15 Broad St. 3,461.94
Milne, Clyde, 115 Broadway 896.35
Miltonberg, Inc., E., 43 Great Jones St. 880.95
Minerals Separation, North American Corp., 61 Broadway 623.40
Mirrielees Corp., 31 Nassau St. 2,181.38
Modern Eloquence Corp., 1 Park Av. 2,300.30
Moffett, Kate J., Est. of, George M. and James A. Moffett executors, 17 Battery Place 582.96
Mohawk Mining Co., 15 William St. 8,347.04
Mohidan Co., The, 280 Broadway 794.30
Montgomery, Robert Craig, Room 1503 Paramount Bldg. 1,827.94
Moody's Investors' Service, 35 Nassau St. 1,380.48
Moonan, John, Est. of, Katherine M. Fitzgerald administratrix, 50 W. 104th St. 1,508.60
Moore, Miss Annie, Room 631, 126 86th St. 1,118.99
Moore, Emma B., principal of trust, Robert M. Tod and Robert W. de Forest, trustees, 342 Madison Av. 6,684.83
Moran Towing and Transportation Co., 17 Battery Place 1,821.75
Moran Towing and Transportation Co., 17 Battery Place 1,604.00
Morgan, Henry, 120 Broadway 3,089.49
Morgan, John J., care of E. A. Bigelow, 15 William St. 1,070.22
Morgan, W. Forbes, care of W. F. Wels & Co., 7 Dey St. 11,602.57
Morgan, W. Forbes, care of W. F. Wels & Co., 7 Dey St. 5,108.56
Morrill, Antoinette, Est. of, Mrs. Lucie A. Binet, care of Ralph T. Keyser, 15 William St. 919.70
Morris, Alfred M., 37 Greenacres Av., Hartsdale, N. Y. 844.90
Morris, Mrs. Anna Rutherford, Est. of, Lewis Spencer Morris executor, 60 Wall St. 1,668.08
Morris & Essex R. R. Co., care of Lybrand, Ross & Montgomery, Investment Bldg., Washington 846.81
Morrow, Mrs. Elizabeth C., care of A. H. Springer agent, 23 Wall St. 2,222.80
Morse, Grace J., 5 Nassau St. 728.75
Mosenthal, Philip J., 1 Liberty St. 652.00
Mount & Robertson, Inc., 63 Broad St. 878.80
Mundale Steamship Corp., 67 Wall St. 911.13
Munger, M. C., 33 Rector St. 536.80
Murdock, Warren, 522 5th Av. 526.00
Mutual Chemical Co. of America, care of Haskins & Sells, 37 W. 39th St. 360,008.90
Mutual Life Ins. Co. of N. Y., 34 Nassau St. 604,216.60
Mutual Life Ins. Co. of N. Y., 34 Nassau St. 143,189.49
Mutual Life Ins. Co. of N. Y., 34 Nassau St. 15,004.34
Mutual Life Ins. Co. of N. Y., 34 Nassau St. 11,184.20
Muzio, Miss Claudia, care of Irving L. Schnur, 144 Broadway 1,318.72

N

Naern, John, Est. of, R. W. Honeyman and Poderick Couper, executors, u/w care of the English Association of American Bond Share Holders, Ltd., 5 Great Winchester St., London, E. C. 2, England 615,637.43
Nassau and Suffolk Lighting Co., 111 Broadway 5,146.37
Nassau and Suffolk Lighting Co., 111 Broadway 1,022.51
National Bank of Commerce in New York, 31 Nassau St. 1,216.66
National Ice and Coal Co., Inc., and N. Y. Ice Co. of Maine, Inc., 65 9th Av. 5,049.75
National Lead Co., 111 Broadway 112,433.89
National Lead Co., 111 Broadway 38,009.60
National Paper and Type Co., 32 Burling Slip 714.09
National Park Bank of New York, 214 Broadway 10,355.30
National Power and Light Co., 2 Rector St. 22,574.49
National Surety Co., 115 Broadway 700.60
National Surety Co., 115 Broadway 1,334.74
National Fuel Gas Co., 26 Broadway 11,247.63
Neptune Realty Co., 36 Wall St. 820.63
Nesmith, Mrs. Helen O., 366 Sanford Av. 1,597.36
Netherlands American Steam Navigation Co., 21 State St. 3,448.14
New Amsterdam Gas Co., 130 East 15th St. 43,022.31
Newburger, Lester M., 100 B'way 1,247.66
New England Panama Hat Co., 23 West 40th St. 781.38
New Jersey Asbestos Co., The, 1 Water St. 765.12
Newman, Samuel J., Est. of, J. J. Newman and F. L. Lesseur, care of Mortimer Hess, 160 Broadway 17,274.78
New Niquero Sugar Co., 136 Front St. 1,750.86
New Niquero Sugar Co., 136 Front St. 8,668.42
New York Coil Co., Inc., C/o James L. Dohr, 43 Exchange Place 36,027.30
New York Dock Co., C/o Hopkins, Star & Hopkins, Southern Bldg., Washington 706.68
New York Edison Co., 124 East 15th St. 173,380.55
New York Engineering Co., care of Holmes, Brewster & Owens, 815 15th St., N. W., Washington 16,934.06
New York, Lackawanna & Western R. R. Co., 90 West St. 1,374.78
New York Life Ins. and Trust Co., Bank of New York and Trust Co. (Successors), 76 William St. 3,289.75
New York Life Ins. Co., 346 B'way 12,003.37
New York Life Ins. Co., 346 B'way 812,226.67
New York Life Ins. Co., 346 B'way 1,789.22
New York Pie Baking Co., 32 Sullivan St. 9,074.16
New York Produce Exchange Luncheon Club, care Colladay, Clifford & Pettus, 1331-33 G St., N. W., Washington 2,842.60
New York Produce Exchange Luncheon Club, care Colladay, Clifford & Pettus, 1331-33 G St., N. W., Washington 15,685.94
New York, Susquehanna & Western R. R. Co., 50 Church St. 741.70
New York Times Co., The, 229 West 43d St. 25,681.81
New York Times and Subsidiaries, 229 West 43d St. 3,167.46
New York Times and Subsidiaries, 229 West 43d St. 47,924.70
New York Trap Rock Corp., 230 Park Av. 11,034.86
New York Trap Rock Corp., 230 Park Av. 3,329.86
New York Water Service Corp., care of Federal Water Service Corp., 27 William St. 3,774.66
New York Yacht Launch and Engine Co., Morris Heights 2,762.65
Niagara Fire Ins. Co., 95 Maiden Lane 4,486.30
Niagara Fire Ins. Co., 95 Maiden Lane 6,138.45
Nichols, Est. of John W. T. and George Nichols, executors, 11 Thomas St. 15,370.06
Nichols Securities Corp., 61 B'way 3,184.52
Ninety-Nine Worth Street Corp., care of J. R. Little, Southern Building, Washington 607.64
Ninety-Nine Worth Street Corp., care of J. R. Little, Southern Building, Washington 324.34
Ninto Bldg. Corp., 300 Broadway 1,050.27
Norris, Alfred L., 61 Broadway 637.64
North American Reassurance Co., 250 Park Av. 146.65
North British and Mercantile Ins. Co., care of Cecil F. Shallcross, attorney, 76 William St. 5,798.18
North British and Mercantile Ins. Co., care of Cecil F. Shallcross, Atty., 76 William St. 12,550.68
Northern Assurance Co., Ltd., 80 John St. 6,000.48
Northern Ohio Electric Corp., care of Arthur Anderson & Co., Harris Trust Building, Chicago 30,658.58
Norwich Union Fire Ins. Society, Nor. U. S. Branch, 75 Maiden Lane 1,686.45
Norwich Union Fire Ins. Society, Nor. U. S. Branch, 75 Maiden Lane 2,172.98
Noteholders' Liquidation Co., 31 Wall St. 9,882.72

O

O Arlen Jr., Morgan J., 120 B'way 1,665.65
Ocean Accident Guaranty Corp., Ltd., 1 Park Av. 3,482.81
Ocean City Water Service Co., care of Federal Water Service Corp., 27 William St. 867.01
Ocean Steam Navigation Co., care of Philip A. S. Franklin, 9 B'way 13,688.73
Ocean Steam Navigation Co., care of Philip A. S. Franklin, 9 B'way 16,908.27
O'Connell, Louisa, Est. of, James J. O'Connell, executor, 3,882 University Av. 3,198.75
Ocean Accident and Guarantee Corp., Ltd., 124 5th Av. 66,607.68
Ocean Accident and Guarantee Corp., Ltd., 114 5th Av. 14,761.89
Odland & Khan, 115 Broadway 2,808.88
Ogden, George E., care of Chaff & Son, 5-7 South Broadway 6,389.97
Ohio Valley Water Co. (Now Pittsburgh Suburban Water Service Co.), care of Federal Water Corp., 27 William St. 2,431.18

Continued on Following Page.

Upper Manhattan Residents to Whom Large Repayments of Taxes Have Been Made

Continued from Preceding Page.

O'Keefe, T. G., 25 Broad St. ... 2,580.75
Olcott, Mrs. Sarah C., 30 E. 79th St. 504.74
Olyphant, R. M., Est. of, F. Murray and Robert Olyphant, care of Lyon & Lyon, Attys., Evans Building, Washington ... 1,784.65
108th Street Realty Corp., care of Joseph L. Graph, 119 W. 34th St. 5,631.77
Oppenheim, Victorine, Est. of, Rene David Oppenheim and Margarite Emilie Oppenheim Beyen, heirs, care of Coudert Bros., 2 Rector St. 1,619.30
Orpheum Circuit, Inc., State Lake Bldg., Chicago ... 2,175.49
Osburne, Loyall A., 150 Broadway .. 1,686.24
Ostrander, Frank, care Hughes, Sherman & Dwight, 100 Broadway ... 4,822.80
Otis Bldg. Co., 259 11th Av. ... 1,822.98
Otis Elevator Co., 260 11th Av. ... 1,227.95
Otis Elevator Co., 260 11th Av. ... 631.52
Otis Elevator Co. of N. J., 260 11th Av. ... 610.40
Ottinger, Marx, Est. of, S. E. Rosenthal, Simon and Nathan K. Ottinger, executors, 31 Nassau St. ... 3,856.43
Owners West 56th St. Garage, Inc., J. S. Judge, treasurer, care G. E. Barrett Co., 120 Broadway ... 1,384.66
Oxzyn Co., 154 11th Av. ... 2,279.65

P

Pacific Fire Ins. Co., 95 Maiden Lane 3,246.65
Pacific Fire Ins. Co., 95 Maiden Lane 1,660.65
Pacific Metals Corp., 61 Broadway ..16,186.93
Palace Theatre Realty Corp., 1,564 Broadway ... 652.63
Palmer, Carlston H., 80 Beekman St. 522.13
Palmer Waterfront Land and Improvement Co., 53 William St. ... 4,617.17
Parrish, James C., Est. of, James C. Parrish Jr. and The Farmers Loan and Trust Co., executors, 22 William St. ... 2,418.15
Parsons & Whittemore, Inc., 299 Broadway ... 782.18
Pathe Exchange, Inc., 35 W. 45th St. 1,816.25
Patriotic Assur. Co., Ltd. (Dublin, Ireland), 54 Pine St. ... 1,762.16
Patterson, Albert M., 45 E. 17th St. 5,849.81
Patterson, Albert M., 45 E. 17th St. 1,093.11
Patterson, Rufus L., 511 5th Av. ... 4,653.90
Paxton Rivers Co., Inc., care Joseph E. Greenberg, 38 Park Row ... 537.32
Peale, Peacock & Kerr of N. Y., 1 Broadway ... 1,101.84
Pearce Co., Inc., Frederick, care M. D. Koppie, Attorney, 66 W. 40th St. 1,522.32
Pearson, Lesley J., Est. of, W. C. Appleton & E. P. Pearson, executors, 111 Broadway ... 610.64
Peckam, Charles F., 171 Madison Av. 4,177.58
Pejepscot Paper Co., 42 Broadway .. 920.50
Pell, Alfred, trust, Est. for the benefit of Lady Frances P. Archer Shee, Bankers Trust Co., trustee, 16 Wall St. ... 1,493.94
Pels & Co., Inc., Henry, 90 West St. 5,867.42
Penn, Jefferson, care C. N. Luch and S. H. Blackmore, Fidelity Bldg., Buffalo ... 3,371.29
Phelps, Chas. H., 17 Battery Pl. ... 1,861.42
Phelps, Helena P., Est. of, G. M. Phelps, executor, 155 E. 79th St. .. 562.19
Phelps, Howard, Est. of, Mabel P. Lawton, executor, 1,192 Park Av. .. 5,340.40
Phoenix Assurance Co., Ltd., 100 William St. ...29,041.64
Physical Culture Corp., now McFadden Publication Co., Inc. ... 1,754.89
Pierson, J. Z., 1,010 5th Av. ... 534.34
Pierson & Co., 29 Broadway ... 739.77
Pierson & Son, Inc., 29 Broadway .. 1,935.83
Pitney-Bowes Postage Meter Co., Walnut and Pacific St., Stamford. 3,302.84
Plaza Music Co., 10 W. 20th St. ... 1,135.99
Poillon, Cornelius, Est. of, H. A., E. C. and Mabel Poillon, executors, 42 Broadway ... 692.58
Polachek, Mrs. Evelyn B., 334 West End Av. ... 513.53
Polk, Wm. M., Est. of, Frank L. Polk, executor, care H. T. Newcombe, Atty., 32 Nassau St. ... 1,174.50
Pond's Extract Co., 131 Hudson St. .. 3,980.51
Porter, Mary E., Est. of, Henry L. Bogert, executor, 90 Nassau St. ... 562.52
Post, Carrol J., Jr., 150 Nassau St. ... 670.36
Potash Importing Corp. of America, 10 Bridge St. ... 949.78
Pratt, Chas. M., Est. of, Brooklyn Trust Co., committee of property. 6,935.35
Preston, Jerome, care Farmers Loan & Trust Co., 22 William St. ... 757.48
Price & Co., Inc., Miles R., 16 W. 36th St. ... 3,874.01
Princely Mills, Inc., 458 Broadway .. 1,876.75
Probst, Arthur O., Est. of, The Equitable Trust Co. of N. Y., executors, care A. Harding Paul, 756 Munsey Bldg., Washington ... 8,535.94
Pulp & Paper Trading Co., The, 21 E. 40th St. ... 1,061.26
Pyne, Percy R., 20 Exchange St. ... 2,390.46

Q

Quilan, James H., Est. of, The Corn Exchange Bank, executors, 13 William St. ...32,463.26
Quinn, Edward H., Est. of, United States Mortgage & Trust Co., executors, 55 Cedar St. ... 1,070.25

R

Rafael del Castillo & Co., Inc., 16 Beaver St. ... 604.70
Railroad Club of New York, 143 Liberty St. ...44,336.58
Rainey, W. J., Est. of, care Lybrand, Ross & Montgomery, Investment Bldg., Washington ... 507.06
Rangers Texas Oil Co., care receivers, Middle State Oil Corp., 170 Broadway ... 2,114.41
Raw Silk Trading Co., 11 William St. 1,718.12
Raymond Concrete Pile Co., 140 Cedar St. ... 4,598.81
Realty Supervision Co., 45 W. 34th St. 530.73
Redfield, L. P., Est. of, A. W. Pearson, executor, care Bread, Abott & Morgan, 15 Broad St. ... 1,173.32
Redmond, Johnston L., 54 Wall St. .. 4,817.59
Reed, Mary Dean, trust, Equitable Trust Co. of N. Y., trustee, 37 Wall St. ...62,376.08
Reeves, M. A., 55 Leonard St. ... 550.79
Reid & Co., Inc., Wallace, 76 William St. ... 1,773.74
Reliance Marine Insurance Co., Ltd., Cotton Exchange Bldg. ... 4,232.66
Remington Arms Co., Inc., 25 Broadway ...172,792.08
Remington Typewriter Co. of New York, 374 Broadway ...19,501.39
Republic Railways & Light Co., 20 Pine St. ... 3,706.15
Reynolds, T. F., Est. of, R. E. Dwight, 100 Broadway ... 1,779.50
Rice & Hutchins New York Co., 120 Duane St. ... 5,188.51
Rice, William M., Est. of, care Lyon & Lyon, Evans Bldg., Washington 2,600.27
Richard, Oscar L., 20 Broadway ... 2,218.09
Richardson, Miss Dorothy F., care Guaranty Trust Co., 524 5th Av. ... 917.78
Richardson, Mary G., Est. of, Wm. C. Orr, executor, 51 Chambers St. 1,125.28
Riggs, Leon C., Est. of, L. L. Bogart, administrator, 45 W. 34th St. ... 2,359.73
Riley Hogan Co., Inc., 10 W. 125th St. ... 1,551.87
Rionda, B. Braga & Manuel, 106 Wall St. ...17,554.43
Ripin & Co., care Robt. Hillsdale, 16 E. 42d St. ... 781.64
Risser, Felix, 316 W. 72d St. ... 1,070.61
Riter, Joseph, 611 5th Av. ... 4,261.76
Riverbrook Realty Corp., 1 Pershing Square, Park Av. and 42d St. ...38,603.97
Robin, Mrs. Jessie W., 1,111 Park Av. ... 1,119.40
Robins Conveying Belt Co., 13 Park Row ...27,077.33
Rochester & Lake Ontario Water Co., care Federal Water Service Corp., 27 William St. ... 1,925.31
Rockefeller, John D., 26 Broadway ..157,227.14
Rogers, Henry H., trust, Farmers Loan & Trust Co., trustees, 22 William St. ...53,064.86
Rogers, Mary B., 61 Broadway ... 1,147.39
Romeo & Co., Inc., F., 374 Washington Square ... 705.87
Ronlim Realty Corp., 140 Nassau St. 1,796.85
Roome, Wm. J., Est. of, H. LeC. Roome, residence legatee, 54 E. 56th St. ... 2,624.08
Ross Moritz, care J. E. Cotton, 120 Broadway ...12,187.40
Rose, Morris, Est. of, care Lawyers Trust Co., 13 Pinehurst St. ... 801.51
Rosen, W. T., 25 Broad St. ... 611.32
Rosenbaum, Bella R., 207 W. 24th St. 845.03
Rosenburg, G. L., 238 4th Av. ... 3,017.72
Rosenmond, M. H., 41 E. 11th St. ... 565.07
Rosenthal, Jesse, Est. of, care Lowdes C. Connally, 817 Southern Bldg., Washington ... 1,130.26
Ross, F. A., Est. of, Farmers Loan & Trust Co., executors, 22 William St. ... 7,762.56
Roth, Mrs. Belle H., 30 W. 54th St. 1,969.77
Roth, Mrs. Edna, 30 W. 54th St. ... 916.05
Rouss, Inc., Subsidiaries, Chas., 549 Broadway ... 787.84
Rowson, Drew & Clydesdale, 68 William St. ... 5,924.89
Royal Ins. Co., Ltd. (Liverpool, England), 150 William St. ...30,631.86
Royal Mail Steam Packet Co., Inc., Moorgate, London, England ... 1,669.09
Rumsay, David, 44 Wall St. ... 1,243.69
Rushmore, Chas. E., 20 Pine St. ... 4,602.90
Ryle, Arthur, 351 4th Av. ...24,393.29

S

Sachs, Harry, care H. J. Arthur and Walter Sachs, 4 W. 74th St. ... 7,645.14
Sachs, Samuel, care Arthur and Walter Sachs, 755 Park Av. ... 9,227.80
Sagadahoc Towing Co., 42 Broadway 7,147.57
Sage, Margaret Olivia, Est. of, care de Forest Bros., Stephen L'Hommedieu Slocum, Henry U. de Forest and Robert W. de Forest, executors, 30 Broad St. ... 3,401.43
Salembier, M. A., Bay View One, Manhasset ... 1,483.10
Salembier & Villate, care James E. Parson, 11 William St. ... 607.05
Salem Land Co., care Schuyler Mayer, H. Maynard Kidder and John W. Matz, 20 Exchange Place ... 2,466.69
Salmony, Mrs. Belle W., care Farmers Loan and Trust Co., 475 5th Av. ... 5,273.63
Sanday & Co., Inc., Produce Exchange Bldg. ... 973.00
Sands, Mrs. Martha T., 125 E. 72d. 524.53
Santa Cecelia Sugar Corp., 67 Wall. 1,240.41
Savada, Elias, 885 Broadway ... 708.66
Scaramelli, Henry, Inc., care J. Capolino, 100 Hudson St. ... 949.45
Scheel, W. H., 179 Water St. ... 2,535.11
Schiff, Mortimer L., 52 William St. 77,457.62
Schiff, Mortimer L., care S. M. Stroak, 141 Broadway ...434,268.12
Schiff, Mortimer L., care S. M. Stroak, 141 Broadway ... 5,536.06
Schiffer, Jack W., 15 Broad St. ... 782.75
Schindler Shoe Co., Inc., L. B., 145 Duane St. ... 661.89
Schmidt, Nathilde, Est. of; Frederic K. Schmidt, sole residuary legatee, 3,408 Giles Place, Bronx ... 704.94
Schroeder Banking Corp., J. Henry, 27 Pine St. ... 2,772.90
Schulco Co., Inc., 286 Broadway ... 867.03
Schulte, Inc., of New York, 384 Broadway ...14,223.86
Schwab, Inc., Adolphe, 48 W. 48th 568.66
Schwab, Inc., Adolphe, 48 W. 48th 1,067.64
Scott, Est. of George S.; United States Trust Co., trustees, 45 Wall 3,070.20
Seamans, Dorothy, trust; Ida G., I. C. Seamans and Robert P. Loomis, executors, in connection with the estate of C. W. Seamans, care D. W. Reeners, 15 Park Row ... 875.42
Sears, Frederick R., Jr., Box 662, Palm Beach, Fla. ...10,546.92
Seipp, Phillip W., Est. of; Edith Marie Seipp and Bankers Trust Co., executors, 16 Wall St. ... 773.24
Seligman, Jefferson, 54 Wall St. ... 4,842.94
Selwyn Realty Corp., 229 W. 42d St. 1,003.94
Seveir, Mrs. Marion D. Shainwald, care E. St. Clair Thompson, 60 Wall St. ... 1,881.50
Seventy-six W. 47th St. Corp., 216 South St. ... 1,782.22
Shainwald, Ristie H., Est. of, The Chase Natl. Bank of the City of New York, executor, 57 Broadway 9,182.28
Shainwald, Mrs. Ristie H., Est. of; Chase Natl. Bank of New York, executor, 57 Broadway; care Emil T. Weller, 350 Madison Av. ... 2,913.17
Shaw, James F., Est. of (bankrupt); The Equitable Trust Co. of New York, trustee; care J. A. Vanden Heuvel, 508 Metropolitan Bank Bldg., Washington ... 2,969.50
Shaw, John, Est. of; Mrs. Nellie Shaw, executrix, 1,435 Lexington Av. ... 1,564.29
Shea, Catherine, Est. of; Annie E. Shea, executrix, care Equitable Trust Co. of N. Y., 11 Broad St. .. 649.81
Sheenan, Winifield R., care Fox Film Corp., W. 55th St. and 10th Av. .. 2,300.01
Sheffield Farms Co., Inc.; Louvain Construction Co., Inc., 524-526 W. 57th St. ... 6,533.95
Sherman, Ichabod, Est. of; Mary S. Sherman and Ethel S. Edmunds, administratrices; Est. of O. H. Sherman, sole distributee, care Ralph T. Keyser, 15 William St. .. 536.43
Sheppers Car Line Corp., 30 Church. 1,358.49
Sedenberg, Henry, Est. of; Farmers Loan and Trust Co., Charles F. Samson, G. M. and Marie Sedenberg, executors ...10,582.79
Sedford & Greene, Inc., 17 Battery Place ... 1,060.61
Silberstein, Meyer, care George W. Perper, 11 West 42d St. ...12,381.54
Silver & Bros. Co., Inc., Isaac, 130 5th Av. ... 2,091.04
Silversmith's Co., The, 386 5th Av. .. 8,546.78
Simmons Realty and Construction Co., 110 Centre St. ... 749.97
Simmons Realty and Construction Co., 110 Centre St. ... 1,910.66
S. K. F. Participants and Associated Cos., 40 E. 34th St. ... 7,783.68
Smidth & Co., F. L., 225 Broadway. 1,300.13
Smith Co., Alfred H., care E. E. Rossmore, 551 5th Av. ... 9,049.91
Smith Co., Alfred H., care E. E. Rossmore, 551 5th Av. ... 2,894.06
Smith, Charles H., 50 Broadway .. 3,570.46
Smith, H. A., 102 Warren St. ... 914.55
Smith, Isaac O., Trust Est. of; Bank of New York and Trust Co., 48 Wall St. ... 2,393.46
Smith, Lyman D., 111 E. 48th St. ... 1,675.27
Smith, Est. of W. H.; Mrs. Martha Smith, executrix, The Valencia Apt., 2A, 83-15 Audley St., Kew Gardens ... 769.72
Smithers, Herbert B.; The Equitable Trust Co. of New York, trustee in bankruptcy for; care J. A. Vanden Heuvel, 508 Metropolitan Bank Bldg., Washington ... 2,881.05
Smyth, Sanford & Gerard, Inc., 68 William St. ... 2,853.25
Snow, John B., care Ward V. Tolbert, 45 Cedar St. ... 2,941.79
Societe Anonyme de Navigation Belge-Americaine, 1 Broadway ... 7,418.91
Societe Generale de Transports Maritimes a Vapeur (Marseilles, France), care Norton Lilly & Co., 26 Beaver St. ... 871.49
Sonneborn, Dr. F., 114 5th Av. ... 610.73
Sonneborn, Dr. F., 114 5th Av. ... 4,720.06
South American Gold and Platinum Co., 61 Broadway ...10,134.11
South American Mines Co., 165 Broadway ... 8,449.77
South American Mines Co. and Subsidiaries, 165 Broadway ... 8,924.06
South American Mines Co. and Subsidiaries, 165 Broadway ... 1,962.88
South American Mines Co. and Subsidiaries, 165 Broadway ...24,649.72
South Carolina Power and Light Co. 650.37
Southeast Railroad Sec., Ltd., 120 Broadway ... 706.45
Southern Pacific Co., 165 Broadway. 766.33
Southwestern Power and Light Co., 71 Broadway ... 2,744.67
Spackman, William M., Est. of; Fifth Av. Bank of New York and Margaret L. and Emily S. Spackman, executors, 530 5th Av. ... 907.37
Spalding & Bros., 105 Nassau St. ... 8,295.53
Spencer, Seth S., Jr., 16 Exchange Place ... 853.65
Speyer, James, 24 Pine St. ...16,384.26
Spitzner & Sons, Inc., C. H., 16 Front St. ... 853.96
Standard Gas Light Co. of the City of New York, 130 East 15th St. ... 5,660.06
Standard Marine Insurance Co., Ltd., 60 Beaver St. ...133,653.36
Standard Marine Insurance Co., Ltd., 60-65 Beaver St. ... 9,080.37
Standard Marine Insurance Co., Ltd., Cotton Exchange Building ... 4,966.60
Standard Oil Co. of New York, 26 Broadway ...339,497.80
Stanley, Mrs. Frances Trenor, care of J. P. Morgan & Co. ... 519.96
Star Insurance Co. of America, 1 Pershing Square ... 842.00
Star Insurance Co. of America, 1 Pershing Square ...13,118.16
Steamship Fuel Corp., 33 Rector St. 2,994.75
Stebbins, James H., estate of, United States Trust Co. of New York, executors, care of Lyon & Lyon, attorneys, 1,420 New York Av., Washington ... 1,195.07
Steets, Louis K., estate of, George J. Steets and Louis Steets, executors, 492 9th Av. ... 3,367.49
Steindler Co., J. J., 120 Broadway .. 1,192.11
Steindler Co., J. J., 120 Broadway .. 1,222.60
Stern, Emil, 136 Madison Av. ... 1,095.73
Stern, Meyer, care of Louis A. Stein, 200 5th Av. ... 1,309.27
Stern & Stern, 79 5th Av. ... 1,329.53
Stewart, John A., estate of, United States Trust Co. of New York, Mary Capron Stewart of New York City and John A. Stewart of Short Hills, N. J., executors, 45 Wall St. 6,087.57
Stillman, Charles Chauncey, estate of, Ernest G. Stillman, National City Bank of New York, executors for, Room 1807, 43 Exchange Place 4,121.29
Stillman, Ernest G., Room 1807, 43 Exchange Place ...11,123.98
Stock Quotation Telegraph Co., 24 Moore St. ... 750.65
Stock Trading Corp., 32 Broadway. 1,248.73
Stokes Coal Co., Inc., 5th Av. and 142d St. ... 1,098.36
Straus, Lionel F., care of Frederick W. McRoberts, William J. Byrne, 758 Munsey Bldg., Washington ... 3,055.35
Street, Arthur F., care of Clarence U. S. Mitchell, William A. Baynes, 40 Wall St. ... 1,835.74
Strongman, Richard H., 233 Broadway, Room 2260 ... 7,665.02
Structural Gypsum Corp., Wood Av. and Pranley St., Linden, N. J. ... 1,513.69
Stuyvesant Trust, Lewis R., Bank of New York and Trust Co., trustee, 52 Wall St. ... 1,661.17
Sun Insurance Office of London, United States branch, 55 5th Av. .. 1,065.58
Swenson, Swen A., 61 Broadway ... 936.86
Swiss Reinsurance Co., 100 William St. ... 1,684.83
Swope, Mrs. Mary H., 1,040 Park Av 1,493.65
Symington, W. Clark, 92 Reade St. . 1,112.40
Synthetic Patents Co., Inc., care of Weill, Walff, Batteries & Blakely, 1,016 Munsey Building ...631,487.91

T

Takamine Laboratory, Inc., 120 Broadway ... 1,463.82
Tannin Corp., The, formerly New York Quebracho Extract Co., Inc., 100 East 42d St. ... 2,679.40
Taubel, Inc., William F., 120 Broadway, Room 2960 ... 2,420.33
Taylor, Carl, 22 Exchange ... 3,025.17
Taylor, Moses, estate of, The Farmers Loan and Trust Co. and Edith Bishop Taylor, executors ...70,095.60
Taylor, Stephenson, estate of, Stephenson Peire Taylor, Ancell H. Ball and Gilbert Patridge Taylor, executors, care of Cater, Ledejard & Milburn, 54 Wall St. ...11,654.71
Tennessee Copper and Chemical Corp., 61 Broadway ...12,151.80
Terminal Warehouse Co., 25 South William St. ... 1,526.98
Terminal Warehouse Co., 25 South William St. ... 1,251.86
Texas Co., The, 17 Battery Place ...35,527.63
Tharaud, Inc., Justin, 24 West 23d St. 621.50
The Recess, 60 Broadway ...29,498.22
Thieriot, Charles H., 50 Broadway .. 1,083.95
Thomas, Helen Gertrude, estate of, Edgar H. Boles and F. H. Silvernail, 143 Liberty St. ... 708.48
Thompson Co., J. Walter, 420 Lexington Av. ... 1,763.26
Thompson, Miss Mary G., care of Bank of New York and Trust Co., 76 William St. ... 1,303.71
Thompson, William Boyce, 14 Wall St. ... 5,901.28
Thorne, Samuel, 44 Wall St. ... 2,773.55
Thorn, estate of William K., Susan K. Thorn, Arthur M. Anderson and Farmers Loan and Trust Co., executors, 22 William St. ... 9,686.42
Thurnauer, Ernest, estate of, Helene Thurnauer, ancillary administrator, care of Coudert Bros., 2 Rector St. ... 818.37
Thurnauer, Gaston M., estate of, Alfred and Florence Langer and Benjamin H. Stern, executors, 551 5th Av. ... 620.60
Tudmann, Carl T., 443 4th Av. ... 934.10
Tillotson Mfg. Co., W. E., 117 4th Av., Pittsfield, Mass. ... 694.06
Tilrose Association, Inc., 41 East 42d St. ... 516.59
Tim, Solomon, estate of, Leonard Schafer and Louis B. Tim, executors, care of Lowndes C. Connelly, attorney, Southern Building, Washington ... 545.61
Titman Co., Inc., E., 364 Washington St. ... 509.26
Tod, David A., principal of trust, Robert E. Tod and R. W. de Forest, trustees, 342 Madison Av. .. 8,556.88
Tod, Marion G., principal of trust, Robert E. Tod and R. W. de Forest, trustees, 342 Madison Av. ... 3,500.24
Tokio Fire and Marine Insurance Co., Ltd., care of Appleton & Co., Inc., 1 South William St. ... 6,272.87
Toy, Thomas D., 461 4th Av. ... 2,310.89
Tracy, Ernest B., care of Curtis, Mallet, Prevost & Colt, 30 Broad St. ... 1,842.09
Freilhard, Sarah A., estate of, United States Trust Co. of New York, ancillary administrator, 45 Wall St. 965.20
Trenkman, Mrs. Beatrice P., 111 Broadway ... 505.86
Trippe, Barker & Co., 66 Worth St. 10,825.36
Tuinucu Sugar Co., 106 Wall St. ... 2,325.09
Tuinucu Sugar Co., 106 Wall St. ...23,526.48
Turman Oil Co., care of W. E. Barton, attorney, Investment Building, Washington ... 3,392.38
Turner & Blanchard, Inc., 15 Moore St. ... 582.72
Turnure, George E., 64 Wall St. ... 1,386.36
Twichell, Mrs. Catherine Pratt, Room 2460, 26 Broadway ... 1,979.38
Twombly, Florence A. V., 44 Wall St. 1,824.56

U

Uhl, Johann Conrad, estate of, Bankers Trust Co., administrator, C. T. A., care of Guggenheimer, Untermyer & Marshall, 120 Broadway ... 1,062.12
Ullman Mfg. Co., Van Alst Av., Long Island City ... 7,014.47
Underwood, John T., 30 Vesey St. ..27,677.52
Union Assurance Society, Ltd., United States branch, 114 5th Av. 2,067.19
Union Co., Ltd., care of Huffman, Hober & Co., 268 4th Av. ... 938.98
Union Marine Insurance Co., 27 William St. ... 1,297.03
Union and Phoenix Espanol Insurance Co., 110 William St. ... 4,143.93
Union Sulphur Co., 33 Rector St. .184,696.98
Union Sulphur Co., 33 Rector St. ... 5,398.67
Union Brush Manufactories, 116 Wooster St. ...10,530.96
United Cigar Stores Co. of America, 44 West 18th St. ... 2,821.32
United Cigar Stores Co. of America, 44 West 18th St. ... 4,119.42
United Natural Gas Co., Oil City, Pa. 21,884.09
United Profit Sharing Corp., 44 West 18th St. ...129,587.25
United States Branch of Ocean Accident and Guarantee Corp., Ltd., 1 Park Av. ... 3,223.88
United States Finishing Co., 40 Worth St. ... 2,791.36
United States Freight Co., 40 Rector St. ... 8,628.54
United States Gauge Co., 44 Beaver St. ... 6,147.06
United States Life Insurance Co. of New York, 105 5th Av. ... 5,898.17
United States Life Insurance Co. of New York, 105 5th Av. ... 1,143.67
United States Steel Corp., 71 Broadway ... 6,818.71
United States Stores Corp., 120 Broadway ... 6,842.41
United States Trust Co. of New York, 45-47 Wall St. ... 1,038.43
Universal Sheet Metal Works, Inc., 4,014 Park Av. ... 863.02
Urbaine Fire Insurance Co., 123 William St. ...16,751.67
Urupcion Mining Co., 25 Broadway. 557.09
Utah Consolidated Mining Co., George H. Russell, receiver, 25 Broadway ... 8,509.41
Utica, Chenango, Susquehanna Valley Railway Co., 90 West St. ... 660.33

V

Vacuum Oil Co., 61 Broadway ... 698.30
Valentine, Samuel H., Estate of Eliza W. Valentine, Execs., care Lowndes C. Connaly, Atty, 817 Southern Bldg., Washington ... 8,436.57
Vanderbilt, Cornelius, 32 Nassau St. 3,906.54
Vanderbilt, Cornelius, 32 Nassau St. 3,537.82
Van Raite Co., Inc., 295 5th Av. ... 2,075.97
Van Sinderen, Mrs. Annie Jean, care W. A. and A. M. White, 14 Wall St. 5,027.45
Van Wyck, William, 21 East 40th St. 599.82
Van Wyck, William, 21 East 40th St. 3,095.11
Vera Cruz Investment Co., Room 1012, 71 Broadway ... 785.01
Virginia Coaling Corp., 17 Battery Place ... 4,910.27
Visayan Refining Co., Inc., 50 Broad St. ...669,446.24
Vitalitone Radio Corp., 88 University Place ... 853.78

W

Walsh, Thomas J., 44 Wall St. ... 1,911.96
Walter, Edwin J., 31 Union Square. 2,175.24
Warburg, Mrs. Freida S., care S. M. Stroock, 141 Broadway ...18,610.56
Warburg, Mrs. Freida S., care S. M. Stroock, 141 Broadway ... 3,924.84
Ward, Jr., Ortemus, Hotel Weylin, 40 East 54th St. ... 632.18
Ward, Miss Hilda, care Cadwaller, Wickersham & Taft, 40 Wall St. 652.53
Ward, Estate of Thomas, Farmers Loan and Trust Co., M. Edward Kelly and J. S. Ward, trustees, 22 William St. ... 1,125.72
Warren Trading Corp., care Alfred W. Norck, Pres., 56 Court St. ... 4,810.73
Warsaw & Co., 333 7th Av. ...10,484.77
Waterman, Edmund, 88 Central Park West ... 880.30
Watson, Archibald R., 11 East 60th St. ... 1,521.71
Watson, J. Curry, Estate of William Jr., Gladys W. Zeigler and J. Curry Watson, Exec., 399 Park Av. ... 1,833.65
Weaver, S. Fullerton, 17 East 49th St. ... 1,084.92
Webb, Mrs. Aileen O., 179 East 71st St. ... 1,273.85
Webb, J. Watson, 75 Maiden Lane. .12,101.37
Webster, Geo. R., 56 Oine St. ... 5,030.07
Weschler, Joseph, Estate, Inc., 165 Broadway ... 6,653.29
Weil, Edmond, 100 Gold St. ... 3,255.54
Weil, Fernand, care Edmond Weil, 100 Gold St. ... 704.11
Weil, Isadore, care Edmond Weil, 100 Gold St. ... 705.00
Weil, Estate of Mrs. Theresa, Benjamin J. and Louis Weil, Execs., 118 East 80th St. ... 4,125.68
Weinburg, Sydney, care F. W. MacRoberts and William J. Byrne, 758 Munsey Bldg., Washington ... 1,743.41
Weir, Ross W., 60 Front St. ... 4,492.57
Welch, George M., 218 East 50th St. 1,865.52
Wells, John, Estate of, Title Guaranty and Trust Co., Exec., 176 Broadway ... 3,398.32
Western Pacific Railroad Corp., 43 Exchange Place ...306,548.09
Western Power Corp., 25 Broadway 4,147.81
Westinghouse, H. H., Westinghouse Electric Mfg. Co., East Pittsburgh, Pa. ... 888.25
Wetherby & Wood, Room 1526, Hotel Gotham, 101 Park Av. ...15,588.66
Wheeler, Thomas H., Estate of Mrs. Celia R. Wheeler and Stephen Tydeman, Execs., 927 5th Av. ... 3,436.69
Whitcomb, James E., 110 East 40th St. ... 2,920.34
Whitcomb, James E., 110 East 40th St. ... 3,300.73
White, Estate of Francis S. R., U. S. Trust Co. of N. Y., Execs., 45 Wall St. ... 1,611.40
White, Leonard, 60 Broadway ... 616.17
White Oil Corp., Crown Central Petroleum Co., successors, 14th floor, Post Dispatch Bldg., Houston, Texas ... 2,037.50
White, Patrick J., 270 Park Av. ... 556.02
White, Wm. A., Estate of, Alexander Moss White and Harold T. White, Execs., 14 Wall St. ... 542.52
Whitney, Edward F., Estate of, Richard and George Whitney and U. S. Trust Co. of N. Y., Execs., 45 Wall St. ...14,706.98
Whytes, Inc., 145 Fulton St. ... 514.36
Wiehe, Theodore C., 119 West 57th St. ... 688.32
Wightman, George B., 17 Battery Place ... 531.76
Willett-Meyer, care Briston & Willett, 115 Broadway ... 1,400.73
Williams, J. H. A., Hillside Av., Westfield, N. J. ... 1,337.77
Williams, Mary M., Estate of, William B. Williams and Mary Mildred Baldwin and Mutual Trust Co. of Westchester County, Execs., Port Chester ... 511.46
Williams, Richard H., Estate of, R. H. Williams Jr. and U. S. Trust Co. of N. Y., Execs., 45 Wall St. 62,555.09
Williams & Terhune, 8 Bridge St. 10,336.87
William Street Restaurant Corp., 29 William St. ... 535.05
Willoughby, Inc., Charles G., care George K. Watson, Real Estate Trust Bldg., Philadelphia ... 1,378.56
Wells, Henry T., care Ward Dickson, P. O. Box 451, City Hall Station. 2,412.17
Wilmerding, H. A., 576 Broadway .. 700.49
Wilson Welder and Metals Co., Inc., Wilson Bldg., Hoboken, N. J. ... 4,426.31
W. I. M. Corp., 115 William St. ... 1,894.27
Wimpfheimer, Harry E., 124 White St. ... 1,109.02
Winter, Edwin W., 375 Park Av. ... 604.74
Winthrop, H. R., 11 Wall St. ... 7,244.26
Wire Wheel Corp. of America, 1,700 Elmwood Av., Buffalo ... 4,304.87
Witt, Miss Nina, care Aisnley Wilcox, 674 Ellicot Square, Buffalo .. 546.79
Woerishoffer, Anna, care Carter, Ledgard & Milburn, 54 Wall St. 119,001.65
Wolf Co., The, 311 East 72d St. ... 880.46
Wood, Inc., Chas. E., 25 Beaver St. 5,835.34
Wood, J. Hunter, Cotton Exchange. 533.95
Wood, Walter J., 20 Pine St. ... 604.79
Woodhaven Water Supply Co., N. Y. Water Service Co. (successor), 27 William St., care Federal Water Service Co. ... 561.73
Woodstock Trading Corp., Falls Bldg., Memphis, Tenn. ... 3,717.91
Woal Club, Inc., 380 West Broadway ... 677.33
Woal Club, Inc., 380 West Broadway ...11,742.13
Woal Club, Inc., 380 West Broadway ...13,394.81
Woolworth, Frank W., Estate of, Helena W. McCann, Jessie W. Donahue and Hubert T. Parson, Admrs. ...366,044.49
Wostenholm & Son, Ltd., George, 105 Chambers St. ... 782.28
Wostenholm Co., Ltd., Geo., 288 Broadway ... 1,419.83

Y

Yawkey, Wm. H., Estate of, C. C. and Mrs. Margaret Yawkey and Mrs. F. W. De Foe, Execs., 200 5th Av. ...30,025.73
Yawkey, Wm. H., Estate of, C. C. and Mrs. Margaret Yawkey and Mrs. F. W. De Foe, Execs., 200 5th Av. ...18,696.75

Z

Zabriskie, John G., care Woolen Corp. of America, 315 4th Av. ... 579.79
Zabriskie, John G., care Woolen Corp. of America, 315 4th Av. ... 696.31
Zittell, C. Florian, 1,441 Broadway .. 589.11
Zukor, Eugene J., 1,501 Broadway .. 9,322.58
Zukor, Mrs. Lottie, 1,501 Broadway .10,168.01

New York City

THIRD DISTRICT.

A

Adams, estate of Thomas, United States Trust Co. and F. A. Rosenbush, executors ...53,146.53
Adelberg-Feder Stores, Inc., 333 7th Av. ... 601.94
Adirondack League Club, 452 Lexington Av. ... 509.86
Aeolian-Weber Piano and Pianola Co., 689 5th Av. ... 1,921.01
Aldine Club, care of Colladay, Clifford & Pettus, 1,331-1,333 G St., N. W., Washington ...16,937.25
Allen Auto Specialty Co., Chicago, care of A. S. Fedde, 55 Liberty St. 1,141.81
Allen, Edwin M., 250 Park Av. ... 1,596.23
Allied Producers and Distributers Corp. (dissolved), Hollywood, Cal. Shareholders: D. W. Griffith, Douglas Fairbanks, Mary Pickford, Charles Chaplin (each $147.90) ... 591.60
Arnstein, Rae K., estate of, Myro A. Blum and Samuel Levy, executors, 295 5th Av. ... 2,563.05
Arragon Holding Co., 424 Madison Av. ... 986.53
Asbestos, Ltd., Inc., care of Henry Goodkin, 57 Wall St. ... 818.06
Asbestos Textile Co., 475 5th Av. ... 863.98
Archer Silk Corp., 16 East 34th St. 13,612.88
Associated Metals and Minerals Corp., 40 Rector St. ... 1,971.44
Association of Army and Navy Stores, Inc., 465 5th Av. ... 2,331.81
Atlantic Mills, 120 Monton Av. ...10,923.29
Amateur Comedy Club, Inc., 150 East 36th St. ... 7,744.41
American Hotels Corp., 25 West 45th St. ... 5,481.06
Ames, M. S., 220 West 57th St. ... 1,001.83
Amusement Co., W. A. M., 1,564 Broadway ... 9,118.45
Aprea, Mrs. Gilda, 498 7th Av. ... 590.48
Architects' Offices, Inc., 101 Park Av. ...21,458.37
Ardsmore Estates, Inc., 156 West 34th St. ... 1,661.90
Armstrong, Edwin H., 451 West End Av. ... 2,323.07
Auto Strop Safety Razor Co., 656 1st Av. ... 2,301.62
Avenue Amusement Co., 550 10th Av. 3,560.76
Ayer, James Cook, Glen Cove ... 505.28

B

Baer, Max, 2 West 89th St. ... 1,461.97
Bailey, Green & Elger, Inc., 136 Madison Av. ... 940.95
Bakelite Corp., care of Lybrand, Ross Bros. & Montgomery, Investment Building, Washington ... 1,533.08
Baker, Benjamin H., 1,150 5th Av. .. 534.00
Baker, Henry B., principal of trust for, Robert E. Tod and Robert W. de Forest, trustees, 342 Madison Av. ... 2,694.30
Ball, Mrs. Isabel T., 800 Park Av. .. 7,060.77
Barclay, Arrow Holding Corp., 565 5th Av. ... 7,871.75
Barker, Harold G., 903 Park Av. ... 1,426.05
Barnet Leather Co., Inc., 210 South St., Boston, Mass. ... 2,678.03
Barnsdall Corp., 120 Broadway ... 556.10
Barowsky, Thomas H., estate of, Alphonse Dession, Chauncey R. Watson, H. R. Duckinell, executors, care of Lyon & Lyon, Washington ... 845.09
Baumgarten, Paul J., 715 5th Av. ... 994.34
Bayer, Nathan, 225 West 80th St. .. 1,380.18
Bayer, Seymour, 25 East 86th St. .. 1,099.62
Beach, Sophia E., estate of, Jacob A. R. Dunning, executor, care of Lyon & Lyon, Washington ... 845.88
Beard, Jeremiah Robinson, estate of, Mrs. Grace Benedict Beard, executrix, 21 State St. ... 1,965.41
Beardsley, William H., estate of, L. C. Haines and Sterling S. Beardsley, executors, 195 Hicks St., Brooklyn, N. Y. ... 4,501.78
Beck, Martin, 13 East 67th St. ... 753.17
Beech Creek Railroad Co., 466 Lexington Av. ... 642.03
Berlin, Sarah M., estate, Lawrence T. Cole, executor, care of Ralph Keyser, 15 William St. ... 4,649.44
Benson & Hedges, 435 5th Av. ... 1,870.55
Berolzheimer, Emil, Estate of, Geila, Edw. M. and Alfred C. Berolzheimer, Execs., 703 East 13th St. 42,189.53
Bicknell, George A., Estate of, Farmers Loan and Trust Co. and Sadie L. Bicknell, Execs. ... 7,862.97
Big "U" Film Exchange, Inc., 1,600 Broadway ... 755.58
Bigelow-Hartford Carpet Co., 385 Madison Av. ... 734.83
Blair-Paxton, 4 East 88th St. ... 1,016.06
Bliss, Miss Susan Deveght, 9 East 68th St. ... 6,318.71
Bloomingdale Rubber Co., Inc., 501 5th Av. ... 674.83
Blumenthal, Mrs. Lucy C., 306 West 90th St. ... 3,134.93
Blumenthal, Sidney, 395 4th Av. ... 3,551.73
Bonwit, Teller & Co., 417 5th Av. .. 3,677.82
Booker, Mary A. S., 46 East 69th St. 1,379.91
Bookman, Samuel, 45 East 82d St. .. 928.69
Booss, Frederick, Estate of, Amalia B. Groves, Kate, Louisa, Daisy and Charles W. Booss, Execs., care Lyon & Lyon, Washington ... 3,663.28
Bowen, Mrs. Roxana, care Bank of N. Y. and Trust Co. ... 3,200.78
Bromwell, Edw. Percy, care H. R. Hawthorne, 1 Broadway ... 558.28
Bradenburg, Jos. L., 145 West 71st St. ... 4,322.65
Brewster, Elmina D., Estate of, Geo. S., Frederick F. and Robert S. Brewster and Oliver G. Jennings, Execs., Oyster Bay ...71,970.88
Britt, Mrs. Evelyn T., 59 East 74th St. ... 2,764.34
Brookman, Marion F., Estate of, Wm. T. Reynolds and Chas. M. Bleecher, Execs., 213 Lincoln Road, Brooklyn ... 1,775.94
Brown Construction Co., Inc., Marcus, 171 West 79th St. ...10,463.03
Brown, Mrs. Daisy Beard, 300 Park Av. ... 1,965.97
Buchanan Investment Corp., 535 5th Av. ...11,594.87
Budner Realty Co., 1,440 Broadway 1,506.56
Burbank, Dr. Reginald, 6 East 78th St. ... 916.50
Burghard, Josephine, 1,197 Park Av. 532.42
Burke, Mrs. Mary, 723 Park Av. ... 685.18

C

Cantor & Angel, Inc., 157-161 West 29th St. ... 1,564.36
Carter, John J., Trust, L. B. Carter, Geo. A. Eckbert, Emma Carter Sharp and Alice Carter Boardman, trustees, 830 Park Av. ... 918.92
Capital Construction Corp., 200 West 72d St. ... 511.02
Carney, Mrs. Lucile J., 30 East 42d St. ... 904.71
Cartier, Inc., and Subsidiaries, 653 5th Av. ... 2,143.88
Castonea Paper Co., 200 5th Av. ... 7,826.94
Castle Realty Co., 451 West 30th St. 3,371.20
Cathedral Realty Co., 410 Cathedral Parkway ... 844.61
Caxton Realty Corp., 270 Madison Av. ... 1,363.62
Century Company, The, 353 4th Av. .. 1,430.17
Chadwick Pictures Corp., 729 7th Av. 672.52
Chain Furniture Shops, Inc., 230 West 125th St. ... 573.21
Chattanooga Mirror Plate Co., 712 South Camilla St., Memphis, Tenn. 532.10
Chevalier, Inc., Louis, 441 Lexington Av. ... 1,796.09
Churchill, Anna P., Est. of, care of Ralph Keyser, 15 William St. ... 582.72
Cinco Minas Co., 3 W. 40th St. ...37,737.80
Clark, Fanny F., Est. of, The Chase Natl. Bank, David F. Butcher and Anna Van Vleck, executors, care of Butcher, Tanner and Foster, 1 Madison Av. ... 7,675.74
Clarke, Joseph I. C., Est. of, Wm. J. and Mary Agnes Clarke, executors, 47 Nassau Blvd., Garden City ... 578.34
Clowes, Est. of, Lucretia G., Mrs. Merrie N. Clowes, executrix, care of Jas. F. McCloy, 117 Liberty St. 4,249.35
Cohen, Alexander H., Est. of, Martin B. Cohen, executor, 51 Chambers St. ... 712.12
Cohn, Est. of, Samuel, Joseph S. and David Weiner, George and Esther Cohn, executors, 870 Riverside Drive ... 712.12
Cole, Mrs. Anne Hegeler, 960 Park Av. ... 1,104.06
Collier, Sarah, 1,130 Park Av. ... 925.44
Combier, Gustave, care of Gould & Wilkie, 2 Wall St. ... 835.00
Commercial Credit Corp., Pershing Bldg. ... 722.83
Commercial Solvents Corp., 17 E. 42d St. ... 833.87
Continental Guaranty Corp., now Commercial Credit Corp., Park Av. and 42d St. ...12,363.72
Continental Paper and Bag Corp., 100 E. 42d St. ...11,479.16
Cook, Ernest Edw., care of Thomas Cook & Sons, 585 5th Av. ... 1,332.69
Cook, Frank Henry, 585 5th Av. ... 1,288.59
Cook, Mrs. Ruth, 630 Park Av. ... 2,511.38
Cooper, Samuel, 498 7th Av. ... 642.19
Cornell, Chas. G., Jr., 311 Spring St. 1,023.01
Cornish Arms Hotel Co., Inc., 311 W. 23d St. ... 833.84
Corp. of H. and A. Cohen, 1,540 Broadway ...15,797.53
Crawford, Wm., 385 Madison Av. .. 1,022.18
Creel, Mrs. Blanche Bates, care of A. Daly, 358 5th Av. ... 1,160.35
Crystal, Clement S., 1,440 Broadway 565.20
Crystal, Mrs. Isabelle C., 1,440 Broadway ... 2,622.77
Cuba Railroad Co., The, 3007 Grand Central Terminal Bldg. ... 6,167.98
Curtis, Harry A., 106 E. 53d St. ... 638.12

D

Davis, Abraham, Est. of, Louis and Marcy Davis and Lena Levy, executors, 489 West End Av. ... 3,061.07
Davis, Noah, Est. of, Noah S. Davis, administrator, care of Barry Mahus, Washington ... 1,356.66
Day and Meyer, Murray and Young, Inc., 305 E. 61st St. ... 1,128.38
De Carle Incinerator Corp., 342 Madison Av. ... 1,041.61
De Forest, Caroline, Est. of, the U. S. Trust Co. of N. Y., executor, 45 Wall St. ... 3,080.52
Delta Kappa Epsilon Club, 5 E. 51st St. ... 2,031.64
Dentists' Supply Co. of New York, 220 W. 42d St. ... 1,024.46
Depew, Chauncey M., Est. of, E. L. Rossiter and the U. S. Trust Co. of N. Y., executors ... 5,070.82
Dick, Wm. B., Est. of, care of Ralph T. Keyser, 15 William St. .. 905.00
Dictograph Products Corp., 220 W. 42d St. ... 2,144.71
Dilg, Chas. H. J., 310 W. 101st St. .. 2,511.51
Doblin Co., Inc., Leo L., 85 Wall St. 4,976.84
Donahue, Mrs. Jessie W., 5 E. 80th St. ...374,844.90
Douglaston Realty Co., 47 W. 34th St. ... 792.67
Drew, Walter, 23 W. 42d St. ... 1,804.09
Duke, Angier B., Est. of, George C. Allen, E. B. Halstead, John C. Thorn and W. R. Perkins, executors, 535 5th Av. ... 607.52
Dula, Josephine, 1,000 Park Av. ... 4,189.21
Dula, Robert B., Est. of, Grover C. Dula, Josephine Dula and Caleb C. Dula, executors, 150 E. 49th St. 63,510.46
Dunn, Edw D., care of Chatham Phoenix Nat'l Bank and Trust Co. 3,381.43
Dunn, Mrs. Gertrude H., 470 Park Av. ... 548.06
Dunn, Mrs. Gertrude H. Edward, care of Metropolitan Trust Co., 716 5th Av. ... 1,752.04
Durham Holding Corp., 2 E. 55th St. 5,668.12
Duveen, Benj. Joel, 720 5th Av. ... 2,376.33
Duveen Bros., Inc., 720 5th Av. ... 4,394.51

E

Ebling Realty Co., 7 E. 42d St. ... 9,998.14
Ehret, Geo., Est. of, Geo. Ehret, Jr., and Anna M. Von Zedlitz, executors, 217 E. 92d St. ...19,305.63
Eisenbach, Alfred, 366 7th Av. ... 612.46
Electrical Consumers Adjustment, 1,265 Broadway Corp. ... 691.34
Ellinda Corp., 16 E. 56th St. ... 1,599.94
Encyclopaedia Britannica, Inc., 342 Madison Av. ... 1,060.23
Equitable Life Assurance Society of the U. S., 393 7th Av. ...133,390.18
Eugene, Ltd., 565 5th Av. ... 8,177.33
Export Leaf Tobacco Co., 535 5th Av. ... 5,448.69

F

Faber, Coe & Gregg, Inc., 206 W. 40th St. ... 645.51
Farley, Edward A., 153 W. 23d St. .. 689.10
F. H. Building Corp., 2,061 Broadway ... 525.40
Ferber, Edna, 50 Central Park W. .. 3,791.65
Fifty-seventh St. at Sixth Av. Corp., 101 W. 57th St. ... 6,045.09
Fink, Hattie, Est. of, Rae V. Brill, Florence F. Gabriel, Ruth V. Stix and Philip W. Hessberg executors, care of Francis W. Pollack, 305 Broadway ... 846.45
Finkelstein, Jacob M., 135 W. 36th St. ... 2,025.19
Foster, Ward G., 130 W. 42d St. ..12,060.45
Fisher, H. C., care of Hurdman & Cranstown, 350 Madison Av. ...14,353.07
Fisher-Williams Corp., 103 Park Av. 4,185.12
Fitzgibbons Boiler Co., Inc., 570 7th Av. ... 1,388.61
Flutman, William M., 129 E. 73d St. 2,072.21
Fosburgh, Mrs. Eleanor Whitney, care of Taylor, Blanc, Capron & Marsh, 22 William St. ...12,348.62
Foster, Associates, Inc., 130 W. 42d St. ... 2,025.19
Foster, Ward G., 130 West 42d St. ..12,060.45
Foulds Co., The, 522 5th Av. ...18,721.30
Foulds Milling Co., The, 520 Church St. ... 8,231.95
Foulds Milling Co., 522 5th Av. ...14,607.68
Four Hundred Park Av. Co., Inc., 290 Park Av. ... 2,146.02
Fox Amusement Co., William, 850 10th Av. ... 4,686.89
Fox, Elizabeth Theatre Co., William, 10th Av. and 55th St. ... 1,598.36
Fox Exhibitions, Inc., William, 850 10th Av. ... 506.32
Fox Theatres Corp., 850 10th Av. ... 9,879.32
Fox Varieties Co., 850 10th Av. ... 2,485.96
Frank & Co., Inc., N. J., 15 W. 39th St. ... 4,555.33
French Investing Co., Inc., Fred F., 551 5th Av. ... 7,822.28
French Management Co., Inc., Fred F., 551 5th Av. ... 854.69
Friedman & Co., Inc., Donald, 32 Broadway ... 902.11
Fry, John H., 200 W. 57th St. ... 7,442.27
400 Park Av. Co., Inc., 17 E. 49th St. 4,465.25
Furman, Virginia D., Est. of, Virginia D. H. Furman, executor, care of Joseph F. McClay, 117 Liberty St. ... 515.22

G

Galleries, Inc., F. Bleinberger, 12 E. 54th St. ... 1,754.07
Gallowhur, Mrs. Elizabeth W., 415 Lexington Av. ... 696.16
Gambs, Albert, care of Gould & Wilkie, 2 Wall St. ... 5,911.55
Gelbach, Frederich P., Jr., Est. of, F. P. Gelbach, administrator, 43 W. 23d St. ... 2,573.68
Geishenen, Wm. H., Est. of, William H. Geishenen and Chas. D. Rafferty, executors, care of Lyon & Lyon, Washington ... 2,325.57
General Baking Co. and Subsidiary Co., 420 Lexington Av. ... 2,392.03
General Baking Co., 420 Lexington Av. ... 834.98
Gerard, James W., care of Lybrand, Ross Bros. & Montgomery, Washington ... 8,432.92
Gerard, Mrs. Mary D., care of Lybrand, Ross & Montgomery, Washington ... 8,261.15
Gerstendorfer Bros., succeeded by Sapolin Co., Inc., 229 E. 42d St. 5,701.77
Geraert Co. of America, Inc., 423 West 58th St. ... 982.88
Gibson Oil Corp., 324 Madison Av. .. 1,795.09
Goetchius, Henry K., Est. of, J. M. Goetchius and the Bankers Trust Co., executors ... 2,594.58
Goldsmith, August, 136 West 52d St. 708.91
Goodby, Mrs. Joanna M., 653 Park Av. ... 927.29
Goodwin, Josephine S., 11 West 54th St. ...132,085.69
Gramercy Investing Co., 17 East 48th St. ... 1,282.59
Grant Co., W. T., 458 7th Av. ...21,322.90
Grant, Lincoln, Est. of, Sarah Holmes Grant, executrix, Greenwich, Conn. ... 521.01
Greenberg & Co., Max, 225 West 37th St. ... 1,471.28
Greenwald, Mrs. Hattie K., 1,160 Park Av. ... 1,575.50
Greer, Lawrence, Est. of, Mrs. Georgianna Greer, executrix, 35 Wall St. ... 3,436.56
Grifenhagen, Max S., 249 10th Av. .. 650.61
G. T. P. Realty Corp., 231 West 69th St. ... 1,341.07
Grosvenor, Thomas & Drake, Inc., 6 West 56th St. ... 9,902.82
Gussaroff, Mrs. Annie, 601 West 146th St. ... 1,343.89

H

Hall Realty Co., The A. C. & H. M., 200 West 72d St. ... 3,197.57
Hampton Shop, 18 East 50th St. ... 741.96
Hanff-Metzger, Inc., care Harold Dudley Gresly, 25 West 43d St. ...17,939.97
Happel Estate, Adam Happel Jr., executor, 412 East 93d St. ... 2,193.88
Harkness, Miss Edith Hall, 4 East 66th St. ... 870.35
Harriman Securities Corp., 527 5th Av. ... 3,031.90
Harris, Mrs. Hebe Beach, 466 Lexington Av. ... 921.29
Hashim & Jackson, Inc., 212 8th Av. 622.66
Hearn, John J., 501 Lexington Av. .. 3,553.54
Heintz, John C., 2,211 Broadway ... 596.40
Hellwig, Mrs. Florence A., 9 East 40th St. ... 1,147.07
Hernstadt, S. J., 246 West End Av. 646.59
Herstarr Realty Corp., 17 East 42d St. ... 615.09
Herzog, Mrs. Frances, 399 Madison Av. ... 806.60
Hill, Maurice C., care Willard Hawes & Co., Inc., 7th St. and East River ... 764.27
Hill, Percival S., Est. of, Mrs. Cassie M. Hill, executrix, care George W. Hill, 111 5th Av. ... 5,482.20
Henman, Belle Beard, Est. of, Edward Henman, administrator, 21 State St. ... 1,968.67
Hixbie & Co., Ltd., Inc., 400 5th Av. 584.03
Holman, Charles, infant, Morris Holman, trustee, care Jay Leo Rothschild, 292 Madison Av. ... 2,025.93
Holsten, Mrs. Katie, care Stringham & Foley, 410 East Tremont Av. .. 1,345.38
Holt, Henry, Est. of, Charles C. Burlingham, executor, 37 William St. 1,108.50
Horton, Harry C., 11 East 68th St. .. 1,606.88
Huber, Lillian M., Est. of, Joseph Huber, executor, 17 East 63d St., Brooklyn ... 1,009.80
Hupfel, Mrs. Matilda D., 405 East 56th St. ... 1,184.71
Hutchins, Harley D., 535 5th Av. ... 643.12
Hyde, Mrs. Little Babbitt, 535 5th Av. ...14,203.93

I

Independent Lamp and Wire Co., care R. B. Dana, 120 Broadway .. 6,491.61
Industrial Finance Corp., 420 Lexington Av. ... 5,394.01
International Milk Co., Inc., 720 5th Av. ... 2,613.47
Iron Products Corp., 420 Lexington Av. ...35,552.23
Iserson, Abraham S., 395 4th Av. .. 504.59
Isham, William B., 21 East 63d St. 3,866.47
Island Park Associates, Inc., 421 75th Av. ...17,166.15
Isler, Paul A., 868 Broadway ... 555.02

J

J. A. M. Corp., 233 Spring St. ... 742.50
Jackson, Adrian H., 106 Lexington Av. ... 864.07
Jackson, Miss Emily, 12 East 66th St. ... 1,180.08
Jackson, Ray D., 1 Park Av. ... 779.22
Jackson, Ray D., care Jackson Babbits Co., 580 5th Av. ... 780.32
Jackson, Stephen H., 106 Lexington 1,316.64
Jacobs, Wm. E., 285 Madison ... 532.53
Jacobson, Ferdinand, 1,115 Broadway ... 548.73
Jaeckel & Sons, Inc., H., 548 5th Av. 1,487.51
Johnson, Mrs. Kate A., care Aaron C. Thayer, Wm. H. Van Benschaten, 45 Exchange Place ...11,792.04
Juilliard & Co., A. D., care C. N. Priaulx, 30 Church St. ... 1,719.66
Juilliard, F. A., 40 West 40th St. ...10,762.07
Jupfel Co., Inc., The J. C. G., 220 East 38th St. ...10,672.71

K

Kane Company, John P., 103 Park Av. ... 1,098.28
Karagheusian, Inc., A. M., 295 5th Av. ... 643.83
Karagheusian, Miran, care Robert O. Dayer, 71 Broadway ... 533.10
Katz & Ogush, Inc., care Wm. Bernstein, 25 West 43d St. ... 738.06
Keith's N. Y. Theatres Co., B. F., 1,564 Broadway ...17,737.15
Kelley, Edward, Estate of, care Lyon & Lyon, Washington ... 1,808.94
Kelley Springfield Tire Co., 1,775 Broadway ...549,506.53
Kennedy, Inc., David E., 16 East 52d St. ... 665.24
Kennedy, Edward J., 375 Park Av. .. 1,455.43
Kennedy, Wm. B., Estate of, Chase Natl. Bank of N. Y. City, Exec. ... 757.25
Kerrigan, Joseph J., 53 East 77th St. 12,990.51
Kern, Inc., Geo., 349 West 37th St. .. 545.34
Kight, Alonzo B., Estate of, James T. Cox, Florence C. Kight and John H. Leonhauser, Execs., 287 Fair St., Paterson, N. J. ... 817.49
King, Ellen, Estate of, G. David and U. S. Trust Co. of N. Y., Execs., 1,101 Denrike Building, Washington 4,710.95
Kirschner, Benj., 54 West 18th St. .. 1,011.76
Klein, Isador A., 50 East 42d St. ... 688.80
Kleinberg, Georges, care Kleinberg & Fils, 20 West 47th St. ... 503.44
Kleinberg, Rudolph, 20 West 47th St. 503.13
Kny-Scheerer Corp. of America, care Cody, Shapiro & Shapiro, 165 Broadway ... 2,774.17
Kohn, Alfred A., 29 East 69th St. ... 1,420.70
Kohn, Edwin A., Estate of, Hulda Kohn, Exec., care Walter D. Wile, 27 William St. ... 783.55
Kormack Dresses, Inc., 1,412 Broadway ... 1,505.62
Korn, Daniel, 27 West 73d St. ... 711.26
Kresge Dept. Stores, Inc., 455 7th Av. ...13,087.55
Kridel, Martin M., Estate of, Felix and Minnie Kridel, Execs., 647 5th Av. ... 1,682.95
Kyle, John M., 598 Madison Av. ... 1,114.63

L

Lambs, The, 130 W. 44th St. ... 9,101.28
Landworth Co., Inc., 100 W. 72d St. 1,421.75
Lange, Henry J., 270 W. 96th St. ... 571.80
Las Daub Realty Corp., 150 W. 34th St. ... 861.62
Lauri-Volpi, Giacomo, care of Metropolitan Opera House ... 1,254.64
Lawrence, Julia Watt, Est. of, 142 W. 86th St. ... 7,056.26
Leavitt, L. Brooks, 25 Broad St. ... 1,040.00
Lee Cypress Co., The, 100 E. 42d St. 2,331.71
Lester-Rockville, Inc., 205 Columbus Av. ... 687.85
Levison, Benno, 70 W. 40th St. ... 766.51
Levy, Mrs. Rosetta D., 320 Park Av. 2,606.73
Lewisohn, Constance, 1,155 Park Av. 545.81
Liberman, Chas., Est. of, Isaac Liberman and Jennie Wener, administrators, 114 E. 90th St. ... 902.75
Lieberman, Joseph, 35 W. 116th St. 1,133.96
Linahan, Inc., J. P., 100 E. 138th St. ... 818.83
Lincoln Union Theatres, Inc., care of Haring and Blumenthal, 1,440 Broadway ...12,133.06
Lindin Investment Corp., 535 5th Av. 19,245.22
Little Estate Corp., 425 E. 24th St. 1,820.38
Longacre Improvement Corp., 1,476 Broadway ... 928.65
Lorillard Co., P., 119 W. 40th St. .. 4,188.58
Low, Mrs. Sophie, care of J. R. Little, Southern Bldg., Washington ... 876.01
Lowell, Carlotta Russell, Est. of, U. S. Trust Co. of N. Y., executor 4,955.22
Lowenstein, Benj., 603 W. 29th St. .34,680.53
Lowenstein, Leo, 603 W. 29th St. ..14,219.01
Lowenthal, Walter, 170 Broadway .. 687.08
Lowerre, Chas. H., Jr., Est. of, Ernest and Florence Lowerre, executors, 256 Broadway ... 1,302.83

M

McAdoo, Francis H., 61 Broadway. 6,265.31
McAllenan, Arthur, 194 8th Av. ... 1,422.27
McAteer, Howard W., 137 Riverside Drive ...14,765.81
McDonald, Mrs. Cornelia E., care of J. A. Eubank, 32 Broadway ... 4,896.32
McDonald, Robert E., Est. of, Mrs. Angela L. McDonnell, executrix, 310 W. 101st St. ... 5,548.53
McGovern, Patrick, 50 E. 42d St. ..12,689.32
McGraw-Hill Book Co., Inc., 10th Av. and 36th St. ...12,318.04
McGraw-Hill Book Co., Inc., 230 W. 39th St. ...113,971.65
McGovern, Kate A., Est. of, C. B. McGovern, executor, 150 E. 72d St. 1,328.44
McLanahan, Scott, 165 Broadway .. 1,021.50
McDonald, R. H., 280 Park Av. ... 549.42
Maclay, Alfred B., 358 5th Av. ...38,042.18
Madame X Co., Inc., 130 W. 31st St. 620.34
Madlex Realty Co., Inc., 130 E. 57th St. ... 899.54
Mallow Hotel Corp., Wilkes-Barre, Pa. ... 2,436.58
Manger Operating Corp., 255 W. 43d St. ... 1,257.40
Mannes, Owen H., 18 E. 50th St. ... 1,086.29
Manning, Maxwell and Moore, Inc., 100 E. 42d St. ... 1,189.20
Manville, Thomas F., Est. of, Fifth Av. Bank of N. Y., executor ...222,859.85
Martin, J. B., Est. of, Lucian Jonvaud, H. H. O'Connor and Clara Martin, executors, care of David Kamerman, 1,440 Broadway ... 1,814.25
Marx, Jacob, Est. of, Gilbert G. Newhouse, executor, 507 5th Av. ... 638.71
Mathushek & Son Piano Co., care of Jacob Bros. Co., 306 E. 133d St. 11,003.17
Matterp, Jacob, Est. of, George A., Henry and Theresa Mattern, trustees, care of Otto J. Kalt, Atty., 2,804 3d Av. ... 1,351.27
Max, Mark, care of Henry Lefker, 201 Broadway ... 991.84
May, Louis H., 5-7 South William St. 1,078.19
Meeker, John Burton, 171 W. 57th St. 729.47
Merrifield, Est. of Edw. L., Mark E. Merrifield, executor, care of Sydney Soons, 34 Nassau St. ... 806.17
Metropolis Theatre Co., care of A. B. McDonough, auditor, 65 E. Jackson Blvd., Chicago, Ill. ... 6,226.34
Michaelis, Henry, Est. of, Sophie Michaelis, trustee, 615 Lexington Av. 584.15
Michaelson, Morris, 517 W. 113th St. 695.75
Milbank, Sr., Robert W., care of Milbank-Leaman & Co., 2 W. 46th St. ... 2,630.66
Mildner, Carl, 924 West End Av. ... 1,081.32
Miles, Samuel Arthur, 366 Madison Av. ... 1,265.80
Miller, Edna H., 230 W. 58th St. ... 620.47
Miller, Mrs. Alice, care of Paul L. Loewenwarter, 551 5th Av. ... 609.78
Miller, James C., 203 W. 58th St. ... 649.40
Miller, Ralph E., Est. of, Mildred Miller, residuary legatee, 270 Park Av. ... 630.78
Moe Realty Co., Inc., care of Henry Hess, 415 Central Park West ... 1,348.47
Moeller, Henry, Est. of, Pauline von B. Moeller and H. N. Moeller, executors, 140 W. 58th St. ... 5,504.85
Moore, Sarah A., Est. of, Fifth Av. Bank of New York and William Tierney, executors ... 1,837.14
Moorhead, S. E., Ohio Society, Waldorf-Astoria, 34th St. ... 1,551.24
Moran, Lois, 517 North Elm Drive, Beverly Hills, Cal. ... 2,439.78
Morowitz, Victor, 39 E. 79th St. ... 6,165.90
Morris Plan Ins. Society, 420 Lexington Av. ... 1,090.24
Morrison Fountain Pen Co., care of J. Gilmer Korner, Washington ... 1,827.84
Morrison, Joseph, 1,370 Broadway .. 821.43
Morrison, Inc., 1,370 Broadway ... 2,327.57
Moses, Henry L. and Lucy C., 998 5th Av. ...23,346.62
Moss, Courtland D., Est. of, Courtland D. Moss, administrator, care of Lyon & Lyon, Washington ... 1,061.10
Moss, Est. of John H., Wallis Truner and Frederick H. Meserve, administrators, care of Lyon & Lyon, Washington ... 734.88
Mustard & Co., 511 5th Av. ... 769.76
Myers, Nathaniel, Est. of, H. J. and Josephine Myers and K. M. Thompson, executors, care of Phillip J. Stevens, 1,790 Broadway ... 2,323.57

N

National Dept. Stores, Inc., care of Louis Salant and Louis Grossween, 1,328 Broadway ... 3,023.41
National Theatre Co., care of Harding & Blumenthal, 1,440 Broadway. 7,253.90
Naumburg, Elkon, Est. of, George W. and Walter W. Naumburg, executors, 14 Wall St. ...67,342.36
Neuman, Mrs. Clara, 117 Liberty St. 1,097.13
Newburger, Mrs. Eda, 306 W. 100th St. ... 7,502.57
Newton Investment Corp., 535 5th Av. ... 4,835.20
New York Bank Instrument, Inc., 111 E. 14th St. ... 1,938.93
N. Y. & Harlem Railroad, 466 Lexington Av. ...12,274.00
N. Y. Merchandise Co., Inc., 27 W. 23d St. ... 620.55
Nixon, F. K., 205 E. 63d St. ... 524.29
Norris, Beverly A., 390 West End Av. 632.73
Norris, Miss Emily L., 71 Park Av. .. 1,441.02
Norris, Dr. Van Horne, 114 E. 38th St. ... 5,265.23
North American Reassurance Co., 250 Park Av. ... 2,534.37
Nutting, Andrew Jackson, Est. of, Peter I. Corden, Edward L. Collier and J. H. Patterson, executors, care of J. Hunter Lack, 66 Court St., Brooklyn ... 1,152.76
Nystrom, Paul H., 321 W. 112th St. .. 830.57

O

One Hundred Nine West 49th St. Corp., 17 W. 96th St. ... 570.79
One Hundred Sixty-Eight West 56th St. Corp., 285 Madison Av. ... 508.28
One Twenty-nine West 22d St., Inc., Room 1505, 505 5th Av. ... 1,505.36
One Thousand One Hundred Eleven Park Av., Inc., 1,385 Broadway ... 1,321.79
Osborne, Miss Leila G., Hotel Dauphin ... 3,398.60
Ottenger, Marx, Est. of, Nathan L. and Simon Ottenger and Sylvan E. Rosenthal, executors, 20 E. 70th St. 9,383.12
Otis Elevator Co., 260 11th Av. ...10,323.46
Owens Investment Co., Inc., J. E., 3022 Grand Central Terminal ... 1,545.74

P

Palace Theatre and Realty Co., 1,564 Broadway ... 3,742.61
Park & Tilford, 543 W. 43d St. ...14,286.56
Paterno Bros., Inc., care A. Alvin Fleischer, 1,328 Broadway ... 510.92
Paterson, Marie Louise, 280 Park Av. 1,453.54
Pathex, Inc., 35 W. 45th St. ... 822.73
Payne, Arthur C., care D. L. Elliman & Co., 15 E. 49th St. ... 545.91
Pearson Investment Co., 535 5th Av. 3,959.22
Peck, Chas. H., Est. of, Betsy F. Peck and J. V. Hewitt, executors, 30 Broadway ... 6,355.66
Pell, Almy Gallatin, 14 E. 54th St. .. 3,406.92
Pennington, Ann, care of Chatham Phenix National Bank and Trust Co. ... 907.27
Perrin Glove Co., Inc., 385 4th Av. 6,750.87
Perry, Emma Constance, Est. of, Henry P. Perry and R. Stuyvesant Pierrepont, executors, Shrewsbury, N. J. ...18,546.25
Perkins, Geo. W., Est. of, Dorothy P. Freeman, Lewis L. Delafield, Evalina B. Perkins and Geo. W. Perkins Jr., executors, 342 Madison Av. ... 1,292.29
Phelps, Chas. H., 17 Battery Pl. ... 7,190.30
Phillips, D. B., Est. of, Max Phillips and A. S. Phillips, executors, 1,226 Broadway ... 1,814.48
Phoenix, Lloyd, Est. of, L. C. Ledyard Jr., Whitney and G. H. Warren, executors, 54 Wall St. ... 7,421.08
Pickford Corp., The, care O'Brien, Malevensky & Driscoll, 152 W. 42d St. ...61,560.48
Pittsburgh, McKeesport & Youghiogheny R. R. Co., 466 Lexington Av. 696.96
Pittsburgh Oil & Gas Co., 120 Broadway ...16,011.44
Piontin, Joseph, care Gould & Wilkie, 2 Wall St. ... 795.97
Plum, Mercy M., Est. of, H. E. Lippincott and C. M. Brooks, executors, 40 Wall St. ... 1,473.00
Porter, Esther J., 45 E. 68th St. ... 1,777.96
Portfolio, Almerindo, 501 5th Av. .. 5,180.81
Porto Rican Leaf Tobacco Co., 183 Madison Av. ... 2,337.69
Post, Lucrie F., Est. of, T. G. Eunever and F. C. Mahoney executors, 565 5th Av. ... 678.76
Postal Life Ins. Co., 511 5th Av. ...13,626.89
Powell Engineering Co., P. J. Keogan, transferee, 1,966 Broadway 1,548.31
Price & Pierce, Ltd., 17 E. 42d St. 562.15
Prigge, Trina, Est. of, Martin Mesternarm, executor, 105 Albany Av., Brooklyn ... 1,732.61
Proctor, Est. of, John, Marion Proctor and W. J. Law, executors, 469 5th Av. ... 1,175.85
Producers Realty Corp., 232 Madison Av. ... 514.35
Providence Theatre Co., 1,564 Broadway ... 1,513.13
Pusinelli, Fred E., 347 Madison Av. 22,401.40

R

Ransom, Wm. E., 200 5th Av. ... 2,318.85
Reckford, Sam. J., 500 Willow Av., Hoboken, N. J. ...18,305.38
Reddington, Martin F., 250 W. 57th St. ... 1,112.57
Reeves, Inc., Daniel, 44 W. 143d St. 9,832.24
Reid, D. G., estate of, Rhea R. Topping and R. Walker, executors, Greenwich, Conn. ...103,563.82
Reilly, Hugh, estate of, J. J. Talbot and J. J. Glennon and Title Guarantee and Trust Co., executors ... 1,293.47
Reinsurance Co. Salamandra, care of Meinel Wemple Co., 460 5th Av. ... 3,034.05
Revillon, Inc., 260 West 39th ... 533.63
Richardson, E. M., 292 Madison Av. 1,005.07
Riemont Products, Inc., 1,639 Broadway ... 500.72
Roessle, Mrs. Nellie Taylor, care of T. T. Sherman, 60 Wall St. ... 611.26
Rose Bros. & Co., Inc., 30 East 42d St. ... 6,071.66
Rosen-Sussman Hat Corp., 49 West 37th St. ... 5,765.61
Rosenholz, Jacob, 171 Madison Av. .. 676.69
Rosenthal Co., Sig., 16 East 34th St. 625.89
Roth Costumes, Inc., 550 7th Av. ... 1,982.61
Rothmere Mortgage Corp., 45 West 57th St. ... 943.11
Rowell, Christine B., principal of trust for Robert W. de Forest and R. U. Tod, trustees, 342 Madison Av. ... 6,561.12
Royal Distributing Co., Inc., 100 East 42d St. ... 1,677.08
Ruiz, Raimundo, care of Tice & Lynch, Inc., 21 Pearl St. ... 4,993.69
Runkel Bros. Inc., 451 West 30th St. 13,267.61
Runkle, Daniel, 38 West 56th St. ... 1,075.39
Ruppert, George E., 1,115 5th Av. ... 866.17
Ruppert Holding Corp., 1,639 3d Av. 1,212.58

S

Sachs, Arthur and Alice G., 42 East 69th St. ...33,309.63
Sachs, Nellie, 4 West 74th St. ... 623.73
Sachheim, Max B., care of Brown Fence and Wire Co., Cleveland, Ohio ... 1,302.07
Salmon Realty Corp., 17 West 42d St. ... 2,109.46
Samed Realty Co., Inc., 285 Madison Av. ... 2,600.73
Sanborn, Ed. W., estate of, H. C. Edgerton and E. M. Hopkins, executors, care of W. Washburn, 38 West 44th St. ... 1,777.87
Saratoga Association, 250 Park Av. .. 2,478.46
Savage Arms Corp., 100 East 42d St. 6,336.81
Saxe, Albert, Hotel Ambassador ... 518.16
Scandinavian Pulp Agency, Inc., 342 Madison Av. ... 874.31
Schane & Murphy, Inc., 1,804 Broadway ... 853.25
Schmid, Julius, 423 West 55th St. ... 1,941.25
Schermer, Rudolph E., estate of, Ann S. Benkord, Gustave Shermer Jr. and O. G. Sonneck, trustees, 3 East 42d St. ... 525.42
Schuette, Mrs. Florence, 353 5th Av. 9,172.23
Schulte, A. D., 366 Broadway ... 6,741.37
Schwab, Armand, 27 West 86th St. .. 843.82
Schwanda, Benedict Jr., Staffordville, Conn. ... 1,040.21
Scott, Co., Inc., F. L., 120 Madison Av. ... 734.56
Scott, Mrs. Marie, 680 5th Av. ... 1,063.14
Scott, Stevenson, 680 5th Av. ... 1,904.30
Selmer, Inc., H. & A., 117 West 46th St. ... 2,623.92
Sewell, Borton, estate of, W. B. Sewell, G. F. Hilton, Messmore Kendall, executors, 17 East 42d St. 21,941.80
Shainwald, Mrs. Riette H., estate of, Chase National Bank of New York, executor ... 1,873.27
Shammock Towing Co., Pier 93, North River ... 305.84
Sheehan, Winfield R., 55th St. and 10th Av. ... 620.74
Sherr, David, 501 7th Av. ... 2,072.12
Sherr, Ivens, 501 7th Av. ... 1,205.83
Siegel, Jacob, 205 West 39th St. ... 1,532.03
Seligman, Moses B., care of Gould & Wilkie, 2 Wall St. ... 2,656.00
Simon & Co., Inc., Franklin, care of J. R. Little, Washington ... 3,201.82
Simon, Rudolph, Est. of, Martha Simon administratrix, 390 Riverside Drive ... 1,437.30
Sinauer, Berthold, 525 5th Av. ... 821.35
Sinclair, Mabel K., principal of trust for R. U. de Forest and R. E. Tod trustees, 342 Madison Av. ... 6,361.12
610 W. 110th St. Corp., care of Knickerbocker Fireproofing Co., 56 W. 45th St. ... 3,396.24
Skelly, Hugh P., 362 Riverside Drive 4,028.63
Skinner, Otis, 135 E. 66th St. ... 782.76
Sloane, Miss Elinor Lee, 58 W. 57th St. ...26,527.72
Sloane, Henry T., 575 5th Av. ... 551.15
Smith, Hauser & MacIsaac, 18 E. 41st St. ... 9,352.42
Smith, Mary A. N., principal of trust for R. U. de Forest and R. E. Tod trustees, 342 Madison Av. ... 1,977.78
Smithe Machine Co., Inc., F. L., 633 W. 44th St. ... 9,141.96
Smyth, Louis, Est. of, American Trust Co. and W. A. Hughes, executors, 135 Broadway ... 3,340.51
Snyder, Valentine P., 1,115 5th Av. 12,252.14
Sonn & Co., Inc., H. & S., 342 Madison Av. ... 4,229.96
Sonneborn, Leo, Est. of, Mrs. O. Sonneborn, executrix, 166 W. 77th St. ... 803.24
Spencer, Chas. B., 55 W. 11th St. .. 874.25
Staco Amusements, Inc., 176 E. 116th St. ... 873.01
Stanbery, Julia, Est. of, care of Lyon & Lyon, Washington ... 584.29
Standard Silk Co., 40 W. 40th St. .. 2,434.43
Starport Corp., care of Paul Starrett, 110 Park Av. ... 5,457.55
State Realty and Mortgage Co., 18 E. 41st St. ...14,437.04
Steindler, Florette, Est. of, Tracy Rothfeld, Robert Rothfeld, Lawrence Rothfeld and A. G. Hays, executors, care of T. A. St. John, 43 Exchange Place ... 1,928.84
Steindler, Co., J. J., care of Milton F. Steindler, 120 Broadway ... 1,929.89
Stern, Arthur, 874 West End Av. ... 2,641.32
Stern, Ernest J., 2 W. 46th St. ... 1,166.96
Stern, Hugo, 324 W. 103d St. ... 824.04
Stern, Jules, 79 5th Av. ... 2,227.81
Stern, Leopold, 2 West 46th St. ... 1,381.55
Stevens, Harry M., 320 5th Av. ...27,714.22
Strater, Adeline H., Est. of, C. G. Strater executor, 350 Madison Av. 15,634.08
Strong, Hewat & Co., Inc., 25 Madison Av. ... 5,336.21
Strumpp, Geo. E. M., 732 5th Av. ... 656.09
Stuyvesant, Catherine E. S., Est. of, Lucius H. Beers, Edw. S. Lagley and F. C. Partridge executors, 25 Broadway ...10,795.59
Sulka, Amos, 512 5th Av. ... 686.00
Superheater Co., 17 E. 42d St. ... 4,445.38
Susquehanna Silk Mills, 149 Madison Av. ... 1,365.07
Swan, Mary R., Est. of, Mary R. Callender and G. W. Murray executors, care of Lyon & Lyon, Washington ... 3,515.67
Swift, Dr. Samuel, 55 E. 61st St. .. 1,211.07
Sydco Photoplay Corp., 25 W. 43d St. 1,043.83
Sylvester, A. L., 111 5th Av. ... 2,065.48

T

Taubel, Inc., Wm. F., 120 Broadway 2,338.21
1,010 5th Av., Inc., care of F. F. French Co. ... 7,155.06
Thomas, John R., Est. of, Elizabeth and Julia Thomas and Frederick W. Olives, admin., care Lyon & Lyon, Washington ... 1,607.73
Thomas, Percival, 100 East 42d St. .. 625.64
Thompson, Mrs. Helen A., care Fletcher & Brown, 342 Madison Av. 753.43
Thompson Scenic Railway of New Jersey, L. A., 2,280 West 8th St., Coney Island ... 969.00
Thomson, Anne D., Est. of, George M. Clarke, admin., 158 East 38th St. ...17,060.48
Thorne, Alice L., Est. of, Harold Thorne, exec., care Lockwood & Lockwood, 120 Broadway ... 1,090.95
316 West 72d St. Corp., 302 5th Av. 1,093.27
Tidewater Paper Mills Sales Corp., 33 West 42d St. ... 1,428.42
Tiffany & Co., 401 5th Av. ... 115.22
Tiffany, Louis C., 401 5th Av. ... 4,297.53
Tifft, Henry N., Est. of, Farmers' Loan and Trust Co., H. N. Tifft Jr. and Philip Le Boutillier, execs., care Taylor, Blanc, Capron & Marsh, 22 William St. ... 1,076.19
Tilford, Frank, Est. of, U. S. Trust Co. of New York, Julia Tilford and E. C. Wilson, execs. ... 2,031.04
Timmermann, Henry G., Est. of, Grace Tobey and Fifth Avenue Bank of New York, execs. ... 1,025.64
Todd, Robertson, 347 Madison Av. ... 2,773.00
Transportation Club, The, Hotel Biltmore ...28,391.13
Trepork Realty Co., Inc., 850 10th Av. ... 575.26
Trivoli Construction Corp., 622 8th Av. ... 967.93
Traumstine, John, 27 West 72d St. .. 1,207.80
Truddon, Eugene F., 317 West 81st St. ... 1,495.90
Trustees Land Corp., 349 Madison Av. ... 2,712.92
Tucker, Mrs. Carl, 420 Lexington Av. 1,269.17
Tuke, Mrs. F. C., Est. of, Charles H. Tuke, Committee Canadian Club, Hotel Belmont ... 2,179.00
21st St. and 5th Av. Corp., 21 West 42d St. ... 2,027.41
244 North Bay Shore Drive, Inc., 551 5th Av. ...15,530.32
247-255 West 38th St. Realty Corp., 247 West 38th St. ... 578.88
247 Park Av. Corp., 1,487 Broadway 986.03

U

Ullman Co., Sigmund, Park Av. and 146th St. ... 909.48
Ullman-Leventhal Silks Corp., 120 West 38th St. ... 1,495.91
United Artists Corp., 727 7th Av. ... 1,194.42
United Industrial Alcohol Co., 110 East 42d St. ...670,164.03
U. S. Publishers Association, Inc., 386 4th Av. ...12,907.70
United Publishers Corp., 239 West 39th St. ...14,803.48
U. S. Rubber Co., 1,790 Broadway. 38,218.94
Untermeyer, Edw. D., 300 Park Av. 1,452.28
Uptown Club of Manhattan, Inc., 17 East 42d St. ...45,380.93

V

Van Brunt, Ethel, care of Larkin, Rathbone & Perry, 80 Broadway .. 829.31
Vanderbilt, Anna Harriman, 1 Sutton Place ... 6,296.53
Vanderbilt, Frederick W., 1,025 5th Av. ... 597.29
Van de Velde, F. G., 22 Bis Rue de Paradis, Paris, France ... 588.14
Van Heusen, John M., 551 5th Av. .. 1,579.16
Van Wyck, William, 21 East 40th St. 2,536.47
Veith, Emil G., 29 East 64th St. ... 2,883.99
Varney, Arthur S., 51 Berkeley Square, London, England ...15,705.22

W

Wacht, Rose, Holding Co., 565 5th Av. ... 581.53
Wallace, Mary, care of Wallace & Steven, 1,328 Broadway ...21,476.44
Wallach Bros., 1,201 Broadway ... 2,506.14
Wallerstein, Mrs. Dorothy, 171 Madison Av. ... 518.55
Wallerstein, Helen S., 171 Madison Av. ... 563.10
Wallerstein, Leo., 171 Madison Av. 1,555.66
Wallerstein, Max, 171 Madison Av. 1,432.36
Ward, Mrs. Jean Tampleton, care of Mrs. Whitelaw Reid, 451 Madison Av. ... 2,120.54
Ward, Joseph S., 233 West End Av. 590.35
Ware, John H., Est. of, J. H. Ware Jr. and Sefton Tranter, executors, 39 Broadway ... 1,023.32
Warner, Truly, 24 East 42d St. ... 3,615.35
Warren Manufacturing Co., care of Marvin J. Haynes, Washington ... 9,613.88
Warsaw & Co., 333 7th Av. ... 3,602.53
Washburn, Frank S., 535 5th Av. .. 9,356.20
Watson Elevator Co., Inc., 407 West 36th St. ... 2,800.40
Watters, William G., 225 West 86th St. ... 539.01
Weaver, S. Fullerton, 17 East 49th St. ... 777.04
Weber, Mrs. Elizabeth G., 315 5th Av. ... 672.82
Weil, Est. of Samuel, Max S. Weil and Samuel Levy, executors, 194 Franklin St. ... 537.21
Wenalden Co., 404 4th Av. ... 1,780.36
West, Stuart P., Est. of, Farmers Loan and Trust Co., Francis X. Sadlier and W. R. Thurston, executors, 825 5th Av. ... 537.17
Wetherbee & Wood, 101 Park Av. .. 3,134.33
Whitaker, John E., 58 West 59th St. 510.62
Whitehead Bros. Corp., 537 West 27th St. ... 4,315.65
Whitehouse, Mrs. Vira B., 791 Park Av. ... 1,880.56
Whitney, Edw. F., Est. of, Richard and George Whitney and United States Trust Co. of New York, executors ... 5,821.11
Whittelsey, Elisha, Est. of, Harriet S. Whittelsey, executrix, care of King, Lane & Trafford ... 786.95
Wegan Syndicate, 285 Madison Av. .. 4,327.38
Willo Realty Corp., 205 W. 39th St. 1,223.05
Wilks, Matthew A., Est. of, Bank of N. Y. and Trust Co. and E. De Witt executors, care of De Witt, Lockman & De Witt, 88 Nassau St. 3,537.27
Williams, Mrs. Charlotte S., care of S. G. Williams, 30 Broad St. ... 2,175.68
Wilson, Beck, 232 Madison Av. ... 516.48
Wilson, John M., Est. of, care of Ralph T. Keyser, 15 William St. .. 774.49
Wilson, Julia B., principal of trust, R. E. Tod and R. W. de Forest trustees, 342 Madison Av. ... 6,537.88
Wilson, Marshall Orme, Est. of, J. F. Van Name, Orme and R. T. Wilson, executors, 512 5th Av. ...30,074.88
Winthrop, Gertrude C., Est. of, F. R. Coudert and Henry Parish, executors, care of Coudert Bros., 2 Rector St. ... 827.67
Wise, Mrs. Jessie Kenan, 120 Broadway ...11,055.79
Woodridge Operating Corp., 850 10th Av. ... 1,815.11
Wuppermann, J. W., Angostura Bitters Agency, Inc., 12 E. 4th St. ... 569.79

Y

Yamanaka, Kickirohei, 680 5th Av. 20,290.13
Yamanaka, Sadajiro, 680 5th Av. ..14,444.93
Yellow Taxi Corp., N. Y., 155 E. 44th St. ...113,815.06
Young, Meta S., 501 W. 101st St. ... 694.09

Z

Zaugg, John L., 180-10 Jamaica Av., Jamaica, L. I. ... 1,396.22
Zimbalist, Efrem, 227 E. 49th St. ... 2,333.01

Bronx and Westchester

FOURTEENTH DISTRICT.

A

Abrams, Benjamin, 50 Emerson Av., New Rochelle ... 554.34
Adams, Virginia P., Est. of, Percy Jackson executor, 43 Cedar St. ... 552.80
Ahneman & Younkheere, Inc., 3,314 Barley Av. ... 2,207.37
Aird-Donn Co., 409-415 River St. ... 6,415.38
Alaska Silver Fox & Fur Farms Co., Lake Placid ... 580.77
Albany Security Warehouse & Co., Inc., Albany ... 4,124.72
Andries, John E., 165 Hudson Terrace, Yonkers ... 1,711.38
Arnstein, Beckman, Inc., 266 E. 142d St. ... 970.11

B

Bachner Moses Louis Co., Gloversville 1,049.27
Backland, L. H., Harmony Park, Yonkers ... 2,254.79
Baker Co., Inc., A. J., Johnstown .. 1,294.47
Bang Service Stations, Inc., Prospect and Crary Av., Mount Vernon ... 1,376.25
Barker, C. W. Tillinghast, Troy ... 1,140.91
Barton Mines Corp., Philadelphia .. 4,520.00
Bell, James C., Est. of, Alfred D. Bell and Samuel D. Bell, Eliza Dennis Bell and James C. Bell Jr. executors, 17 E. 42d St. ... 1,407.06
Benjamin, Anne E., Est. of, William E. Benjamin executor, 598 Madison Av. ...72,610.32
Blanke, Mrs. Elizabeth W., 111 W. 16th St. ... 6,964.92
Bloom, Jack, 86 North Av., New Rochelle ... 1,328.32
Bogge, Norman T., Detroit, Mich. .. 1,179.13
Bronx National Securities Corp., 2,804 3d Av. ... 822.75
Brook Co., The John T., 69 Wolf's Lane, Pelham ... 1,006.58
Brown, Wilson Jr., Est. of, Clara B. Brown executrix, 79 Hamilton Av., White Plains ... 644.51
Burnham, William Addison, Est. of, Frederick B. Bowden, Frank W. Hastings and William R. Westcott executors, Boston, Mass. ...135,125.66

C

Carnochon, Governeur M., % Stephen C. Williams, 30 Broad St., New York 1,428.20
Central R. R. Terminal & Cold Storage Co., % New York State National Bank, Albany ... 527.28
Central Union Gas Co., 529 Courtlandt Av. ...27,884.20
Chalmers, Harvey, Est. of, Annie Chalmers, Arthur A. Chalmers and David W. Chalmers, executors, Amsterdam ... 6,907.72
Chatsworth Realty Co., 54 Lawton St., New Rochelle ... 537.55
Clark, Mrs. Lillian, Hotel Majestic .. 634.42
Cohen, Henry L., % Reliable Silk Mfg. Co., 3 Park Av. ... 541.08
Cohen, Reba V. B., Est. of, American Exchange, Irving Trust Co., Arthur G. Somers and Jacob Van Buren executors, 60 Broadway ... 8,683.19
Cohn, Max, Schenectady ... 709.98
Cole, Sarah A., Est. of, Charles L. Cole, executor, % H. T. Newcomb, 32 Nassau St. ... 712.79
Comfort, Harold W., 43 Rockledge Drive, Pelham Manor ... 546.86
Coombs, Christopher F., 620 Ely Av., Pelham Manor ... 1,350.01
Crescent Washing Machine Co., dissolved, Herbert E. Marnelea sole stockholder, % Appel, Brach & Littell, 30 Broad St. ... 505.60
Crippen-Westfall Oil Corp., Albany .. 3,068.59

D

Dailey, Edward M., 13 Monroe Av., Larchmont ... 1,120.49
Dailey, Mrs. Jessie L., 13 Monroe, Larchmont ... 1,181.58
Don, Mrs. Harriet M., Est. of, Stuart M. Don, Louis Don Clancy, John McFerran Clancy and Frank E. Morton, executors, Troy ... 580.67
De Forrest, Lucie E., Schenectady .. 614.10
Deyo Co., S. B., Kingston ... 721.66
Douglas, Harry J., Est. of, [illegible] J. Douglas Jr. and Joseph M. Van Tassell, executors, 196 Lorraine Av., Mount Vernon ... 1,200.06
Douglas, James F., Est. of, John H. Cockburn, George P. Wittfield, executors, u/w of; care of Wm. Bell Walt, 74 Trinity Place ... 671.6[illegible]
Drayton, Wm. A., care of Wm. Cruickshanks Sons, 55 Liberty St. .. 977.73
Durst, Joseph, 136 Esplanade Av., Mount Vernon ... 967.[illegible]
Dyer, B. Wheeler, 122 Front St. ... 3,277.4[illegible]
Eustis, John E., 1,965 Sedgwick Av. .. 3,343.4[illegible]

F

Farrell, Mrs. Margaret Brady, Albany ...14,390.1[illegible]
Finch Pruyn & Co., Inc., Glen Falls. 1,089.4[illegible]
Finn, James F., Albany ... 1,090.9[illegible]
First National Bank, 22 West First St., Mount Vernon ... [illegible]
First National Bank, Ballston Spa .. [illegible]
First National Bank and Trust Co., Port Chester ... [illegible]
First National Bank, Mount Vernon. [illegible]
First National Bank, Yonkers ... [illegible]
Fisher Body Corp., The, North Tarrytown ... [illegible]
Flack, Est. of Sarah N., Charlotte H. Brundage, administratrix, care of H. T. Newcomb, 32 Nassau St. .. [illegible]
Fort Miller Pulp and Paper Co., Fort Miller ... 1,249.78
Fox, David, Est. of, George S. Fox, executor, Suffern ... 695.02
Fox, Rector K., State Road, Mount Kisco ... 1,172.42
Friedman, Jacob S., Est. of, 2 Rector St. ... 1,186.97

G

Gardner, Nathan, Canajoharie ... 547.31
Gavit, E. Palmer, Albany ... 1,192.04

Continued on Following Page.

Brooklyn, Long Island, Upstate and New Jersey Recipients of Income Tax Refunds

Continued from Preceding Page.

General Electric Co., Schenectady..$2,444.31
Gerbereux Co., The, 380 South Broadway, Yonkers 1,332.14
Gibbs, Herbert H., 142 Alta Av., Yonkers 44,482.61
Glens Falls Ins. Co., Glens Falls.. 9,408.90
Goshen National Bank, Goshen.... 599.52
Gould, Edwin, 501 5th Av..... 1,008.28
Gran-Ford Realty Corp., 381 E. 149th St. 832.63
Grattan, Wm. J., 87 Argyle Av., New Rochelle 2,128.97
Griffen, Helen J., Est. of; Milton Jordon, executor, care of Douglas McDuff, 1,001 Park St., Peekskill. 1,456.01
Gross, Louis, 2,595 Davidson Av.... 597.46
Guarino, Rosa, Est. of; Sabino and Guarino, administratrix, 33 N. 2d Av., Mount Vernon 1,067.33

H

H. and H. Building Corp., 10 W. Fordham Road 712.77
H. and H. Real Estate Corp., 2,352 Grand Concourse 2,137.28
Hall Realty Corp., Albany 631.93
Harris, Gordon, South Broadway, Irvington 559.60
Hartshorn, Douglas R., 71 Broadway 4,727.83
Hasbrook, Joseph E., Fort Lauderdale, Fla. 3,600.14
Hayward, Robert Otis, Lawrence Park West, Bronxville 833.89
Hendricks Brick Co., East Kingston 625.06
High Rock Knitting Co., Philmont.. 7,295.31
Highland-Quassaick National Bank and Trust Co., Newburgh.... 2,446.44
Hitchins, Ella A., Loudenville..... 1,355.88
Hollister, Mrs. Marthy, 10 Northern Av., Bronxville, N. Y. 518.31

J

Jones, R. W., Monroe..... 2,819.91

K

Keil & Son., Inc., Francis, 401 E. 163d St. 1,268.41
Kept, Mrs. Laura J., St. Paul, Minn. 1,069.25
Keogh Amusement Co., 570 Bergen Av. 1,242.20
Kinderman & Sons, Inc., Julius & Manderkin Bldg. Co., 1,360 Webster Av. 1,634.71
Kinney, Oscar F., Albany 2,098.23
Klion Holding Corp., 850 E. 161st St. 568.83
Knox School, Inc., The, Cooperstown 614.88
Kountze, Augustus F., Est. of; Davelle Combs Kountze, Robert A. Paddock, Empire Trust Co., executors, 21 Broadway 6,497.08
Kuhl, Carl Walter, 37 Greenridge Av., White Plains 503.18

L

Larchmont Bank & Trust Co., Larchmont 667.50
Law, Henry H., Briarcliff Manor.... 2,042.04
Lee, George W., Est. of; Louis M. Brown, surviving executor, care H. T. Newcomb, 32 Nassau St. 3,483.11
Leonard, Mrs. Mae L., 25 5th Av.... 2,805.05
Levy, Isabell E., Est. of, care Edgar A. Levy, 505 5th Av. 2,805.05
Lipe, Christina G., 124 E. 55th St.... 2,491.17

M

McCann, James, Est. of; Westchester Trust Co., Margaret E. McCann, Joseph L. McCann, executors, Gettys Square, Yonkers..... 1,364.67
McGowan, 4,064 Bronx Blvd. 1,274.77
McGraw, John J., 915 Edgewood Manor, Pelham Manor..... 1,889.57
Macy, Edith Carpenter, Est. of; V. Everitt Macy, executor, 24 Broad St. 79,839.91
Mahlstedt, George W., 23 Vanderburgh Av., Larchmont 854.72
Manderkin Co. Builders, 1,360 Webster Av. 530.70
Manning, Mrs. Margareta, Albany.... 810.02
Mastick, Mrs. Agnes W., Pleasantville Farm 834.59
Maus, George H., Amsterdam..... 1,208.30
Maxwell, James Thomas, Saugerties 825.19
Mayo, George H., Est. of; Guaranty Trust of N. Y., 5th Av. and 44th St. 868.84
Merriam, Franklin A., Bronxville.... 2,714.65
Millbank, Jos., Est. of, 40 Wall St. 48,343.67
Miles, Roland C., Est. of; Gertrude H. Miles, executrix, Middletown.... 1,202.89
Miller, F. Louis, 29 Glen Av., Port Chester 567.24
Miller, Mrs. Mary L., Millbrook.... 875.65
Monelle, Ambrose, Est. of; Maud L. Monelle, executrix, care Arthur S. Barnes, 50 Broadway..... 702,118.53
Moore, Thomas Channing, Elm Rock Road, Bronxville 907.28
Mortimer, Mrs. Eleanor Jay, Tuxedo Park 1,224.38
Mortimer, Mrs. Eleanor Jay, 50 Broadway 702,118.53
Murray, George W., Est. of; Francis W. Murray, executor, care Lyon & Lyon, Washington, D. C. 3,044.24
Murray, Ambrose S. Jr., Est. of; Henrietta F. E. Murray, administratrix, Goshen 1,175.30

N

National Bank of Orange County, Goshen 603.10
National Bank of Pawling, Pawling. 3,685.91
Newberry, Beverly R., 2 W. 46th St. 1,003.46
New Rochelle Tr. Co., New Rochelle 986.52
North Avenue Bank, New Rochelle.. 4,476.17
Northern Union Gas Co., 1,315 Webster Av. 5,344.85

O

O'Conner, Mrs. Helen H., 25 Portland Av., New Rochelle 769.59
Oilsner, Rudolph, Est. of; Dor Oilsner, executor, 583 Warburton Av., Yonkers 834.90
Oldbury Electro Chemical Co., Niagara Falls 639.70
Oline, Mrs. Emeline, Rhinebeck..... 790.24
One Thousand Fifteen Webster Av., Inc., 1,004 Westchester Av. 2,112.21

P

Palisade Mfg. Co., 100 Palisade Av., Yonkers 5,023.84
Pelham Bay Park Land Co., 542 Main St., New Rochelle 1,430.60
Pelham Builders Supply Co., 89 Wolf Ave., Pelham 749.60
Peterson & Packer Coal Co., Fulton St. 3,033.36
Pintard Apartments, Inc., care E. Reynolds, 253 Broadway..... 544.40
Pope, Frederick, Jr., Scarsdale..... 4,809.44
Pope, Richard S., Scarsdale..... 4,378.60
Premier Grand Piano Corp., 100 Southern Boulevard 4,221.10
Progressive State Co., Inc., Granville 1,478.32

R

Reed, Miss Elizabeth M., care Sackett, Chapman, Brown, 154 Nassau St. 2,470.35
Reynolds, Inc. (R. C.), care Weil, Wolff, Satterlee & Blakeley, Washington 5,180.12
Reynolds, William T., Est. of; H. S. Reynolds and M. L. Reynolds, executors, care Lyons & Lyons, Washington 825.39
Rice Seed Co. (J. B.), Cambridge... 4,442.45
Richard Healy Co., Albany..... 565.15
Rochwell, F. W., Albany..... 563.96
Rodgers, Henry P., 911 Park Av..... 502.86

S

Salem National Bank, Salem..... 828.87
Sams, Mrs. L. E., 49 Montgomery Circle, New Rochelle 1,838.39
Samson, Charles F., 50 Broadway... 764.18
Sanford, John, Amsterdam..... 13,905.11
Schmidt, Julius, 423 W. 55th St.... 812.63
Searls, Fred, Jr., 14 Wall St.... 4,252.50
Shawnee Park Land and Development Co., Goshen 616.17
Simpson & Co., Inc. (R.), care Charles Gurenson, 1,457 Broadway.40,624.73
Sheldon Slate Co., F. C., Albany.. 1,441.81
Shepherd, William E. Jr. and wife, 171 Grace Church St., Rye..... 2,107.08
Smith, Ida B., Mrs., care of Loeb Salkire, 285 Madison Av..... 6,638.70
Spalding, Chas. A., Washington, D.C. 1,185.02
Spencer, Vivienne, care of University Club, 1 W. 54th St. 2,573.84
Spring Valley Coal and Lumber Co., Hackensack, N. J. 546.83
Standard Wall Paper Co., Hudson Falls 1,330.88
Stewart, Emma B., Est. of, R. T. Sheldon and J. F. Swift, administrators, Oakland, N. J. 2,621.35
Sweeney, Edward C., Saratoga Springs 984.62

T

Tait Paper and Color Industries, Glen Falls 7,121.55
Theremo Mills, Inc., Hudson 1,586.25
Tiffany Arms Realty Corp., 349 E. 149th St. 1,900.07

U

Underwood, George F., Est. of N. Y. Trust Co., executor, 45 Exchange Place 54,212.92
United Baking Co., Schenectady..... 668.32
Urban, Joseph, 93 Hudson Terrace, Yonkers 1,896.92

V

Van Benschoten, Wm. H., Est. of, John M. Heckett, executor, Poughkeepsie 11,264.11

W

Ward Baking Corp., 367 Southern Bldg. 12,834.80
Weinberg, Nathan, Est. of, A. J. Cohen, J. Weinberger and Farmers Loan and Trust Co., executors, 22 William St. 10,070.01
Weisman, H. A., 17 Battery Place. 3,123.09
Wendover Hall, Inc., 1,436 Grand Concourse 977.72
Westchester Lighting Co., 45 South Broadway, Yonkers 37,603.30
Westchester Woman's Club, 110 Crary Av., Mount Vernon 838.58
West 188th St. Realty Corp., 88 Southern Bldg. 5,760.60
Whitemore, D. L., Est. of, care of Fidelity Trust Co., Chambers St. and W. Broadway 1,389.90
Witherbee, Mrs. Annie E., care of P. W. Crarie, 32 Liberty St. 11,649.18
Wyseesee Co., Wyseesee Ann St., Yonkers 606.62

Brooklyn-Long Island

FIRST DISTRICT.

A

Aldrich, Spencer, Bay Shore..... $1,302.90
Aldrich, Spencer, Bay Shore..... 2,746.15
Allerman, Henry, Brooklyn..... 712.60
American Mock. and Foundry Co., Affiliated Companies, 5,802-24 2d Av., Brooklyn..... 608.96
American Mfg. Co., Noble and West Sts., Brooklyn..... 12,812.24
American Mfg. Co., Noble and West Sts., Brooklyn..... 4,872.85
American Mfg. Co., Noble and West Sts. Brooklyn 111,243.98
American Safety Razor Corp., Johnson and Jay Sts., Brooklyn..... 2,512.68
Anderson, Wm. C., 131 Lincoln..... 563.13
Andrews Corp. P. L., 45 Irving Av., Brooklyn..... 6,078.55
Andrews Corp. P. L., 45 Irving Av., Brooklyn..... 9,773.83
Arine Building Corp., 330 Fulton, Brooklyn..... 878.47
Assets Control Co., Inc., 26 Court St. 8,262.57
Awad, Ross, 358 5th Av..... 902.97
Awad, Ross, 358 5th Av..... 2,438.23

B

Bacon, Elliott Cowdin, Est. of, George Whitney Hope, Norman Bacon, executors, 23 Wall St..... 1,755.68
Bacon, Elliott Cowdin, Est. of, George Whitney Hope, Norman Bacon, executors, 23 Wall St....34,703.38
Baker Estate, Inc., The, 315 East 16th St., Brooklyn..... 1,126.46
Baker Estate, Inc., The, 315 East 16th St., Brooklyn..... 2,190.82
Baker, Helen A., Est. of, Howard Bube and John Whitney Baker, executors, 3 South William St..... 4,994.81
Ballentine, J. Herbert, Kings Point Road, Great Neck, L. I. 2,270.21
Barnett, Lissa M., Est. of, Dora Bingham and George E. Brower, Room 2803, 26 Court St., executors, Brooklyn 810.04
Bartlett, H. Ford L., St. Paul's Court, Brooklyn..... 19,069.43
Beard, William, Jericho, Long Island, N. Y. 844.95
Beaver Dam Winter Sports Club, care W. S. Coats, treasurer, 76 William St. 605.26
Becker, William U., 31 Belvedere St., Brooklyn..... 2,084.60
Ben Realty Co., Inc., 3d Av. and East 148th St., Whitestone, L. I. 1,301.06
Bene & Sons, Inc., John, 437 Carlton Av., Brooklyn..... 6,719.04
Beneff, Mrs. Rose, 36-06 31st Av., Long Island City..... 716.31
Bergen, Charles W., Brodish Av., Bayside, L. I. 1,012.69
Berkshire Iron Works, Inc., 1,036-50 38th St., Brooklyn..... 551.93
Best, Mrs. Annie, care Title Guarantee and Trust Co., 196 Montague St., Brooklyn..... 9,126.05
Best, William Newton, Est. of, Title Guarantee and Trust Co., trustee, Brooklyn..... 17,729.77
Bettes, Charles A., 1,167 Oak St., Far Rockaway 1,463.23
Blumenthal, Max, Est. of, Armin H. Mittleman and Louise M. Blumenthal, executors, Great Neck, L. I. 807.48
Bolton, William C., Est. of, Bankers Trust Co. and Lillian C. Bolton, executors, 501 5th Av..... 6,630.80
Bond and Mortgage Guarantee Co., 175 Remsen St., Brooklyn..... 8,695.09
Bawne, Francis Draper, Est. of, Gertrude Travers Bawne and Harris D. Colt, executors, 30 Broad St. 3,535.33
Braidich, Adolph F., Est. of, Mrs. Olga Biasig, sole residuary legatee, care William Mason Smith, 25 Broad St. 12,381.13
Brasher, Martha M., Est. of, Herbert C. Smith Edgar M. Doughty and Florence Fairbanks Duval, executors, 44 Court St., Brooklyn..... 2,465.22
Bregin Realty Co., Inc., 1,960 Ocean Parkway, Brooklyn..... 606.12
Brett Lithographing Co., Skillman Av. and Pierson Place, Long Island City 679.48
Bristol, James E., Est. of, Ernest M. Bristol, executor, 412 East 4th St. Frederick Lampe and James H. Bristol, 291 Broadway, N. Y..... 581.35
Bristol, James E., Est. of, Ernest M Bristol, executor, 412 East 4th St. Frederick Lampe and James H. Bristol, 291 Broadway, N. Y..... 2,014.46
Brooklyn Citizen, The, 307 Fulton St., Brooklyn..... 4,127.41
Brooklyn Edison Co., care George H. Olney, 30 Broad St..... 803.68
Brooklyn Edison Co., 380 Pearl St.. 1,298.84
Brooklyn Furniture Co., 563 Fulton St., Brooklyn..... 1,083.20
Brooklyn Heights Hotel Corp., 90 Montague St., Brooklyn..... 649.78
Brooklyn Labor Lyceum Association, 923 Willoughby Av., Brooklyn..... 6,410.37
Brooklyn Labor Lyceum Association, 923 Willoughby Av., Brooklyn..... 3,741.62
Brooklyn Labor Lyceum Association, 923 Willoughby Av., Brooklyn..... 2,628.43
Brooklyn Scott and Seneca Av. Realty Corp., 300 Scott Av., Brooklyn..... 1,196.51
Brush, George De Forest, Dublin, N. H. 807.67
Buhrman, William W., Est. of Marie E. Buhrman and Thomas P. de Graffenreid, executors, 17th floor, 42 Broadway..... 1,977.92
Burdet Construction Co., 402 Ocean Av., Brooklyn..... 729.42
Burlin, Inc., Est. of, Samuel, 147 Pierpont St., Brooklyn..... 729.14
Butler, James, Nelson Av. and School St., Long Island..... 8,091.68
Butler, Michael, Est. of, Marguerite E. Barry, Catherine M. Butler and Grace E. Butler, executrixes, care A. J. Keogh, attorney, 84 Wall St., New York 1,680.30

C

C. & E. Chapel Freres & Cie., Inc., 413 Willoughby Av., Brooklyn..... 2,705.29
Cady, Mrs. Ethel Formerton, 346 Fulton St., Brooklyn..... 1,125.84
Calvert, Edward S., Est. of, Elizabeth de Maine, executrix, 51 Clark St. 3,703.04
Campbell, Mary E., Est. of, Sadie Campbell Denby, Susan Campbell Kiernan and Alice C. Good, executrixes, care Lyon & Lyon, attorneys, 1,420 New York Av., Washington, D. C. 1,532.99
Campseon, James F., 21 Railroad Av., Freeport, N. Y. 676.99
Cardinal Gibbons Holding Corp., 2,059 Bedford Av., Brooklyn..... 676.99
Carlisle, Jay F., 50 Broadway..... 1,910.99
Corroher, Mrs. Annie, 601 E. 21st St., Brooklyn..... 702.05
Carter, Mrs. Louisa, care of A. A. Lindon, care of J. B. Mast Co., 28 W. 4th St. 1,005.04
Causeway Boulevard Corp., 144 Pierrepont St., Brooklyn..... 2,923.37
Carter, Mrs. Louisa, care of Robert A. Linden, 265 Barclay St., Flushing 947.36
Charles Goell Construction Co., 1,418 Carroll St., Brooklyn..... 1,123.63
Cherry, Louis, care of Aaron Bearman, 16 Court St., Brooklyn..... 675.70
Chicago Coated Board Co., care of Robert Gair Co., 350 Madison Av.123,484.50
Chilton, Henry P., Est. of, Harry M. Durning, Thomas D. Thacher and Reeve Shaley, executors, 972 Woodycrest Av. 17,204.00
Cillis, E. O. H., 70 Orange St., Brooklyn 986.78
Citizens Natl. Bank of Freeport, 7 W. Merrick Rd., Freeport..... 1,876.44
Clark, Charles L. R., Est. of, Brooklyn Trust Co., executor, 177 Montague St., Brooklyn..... 3,558.49
Clark, Est. of, David H., Mary Clegg, exec. care of Barry Mohun, Transportation Bldg., Washington 535.42
Clark & Federal Cut Stone Co., 1,310 Bedford Av., Brooklyn..... 2,532.09
Cohen, Clarence, 47 Cathedral Av., Hempstead, L. I. 744.09
Coleman, Walter H., Est. of, Louise L. Coleman, admr., care of H. T. Newcombe, 32 Nassau St..... 6,721.74
Columbia Machine Works & Malleable Iron Co., 256 Chestnut St., Brooklyn 9,195.87
Commonwealth Fuel Co., Inc., Fulton St. and Waverly Av., Brooklyn 10,079.67
Cornwell, Austin, Est. of, Irene H. Delano and Sadie Smith, exec., Rockville Centre, N. Y. 542.01
Coreven, Ambrose D., 305 Park Pl., Brooklyn..... 2,162.38
Crane, Mrs. Violet W., Cedarhurst. 3,375.77
Curtis Aeroplane & Motor Co., Inc., Garden City 1,205.15
Cutcheon, Franklin W. M., 147 E. 36th St. 10,327.53

D

Davidson Co., M. T., 43 Keap St., Brooklyn..... 717.08
Davis, Arnold L., 120 Broadway.... 2,946.91
De Merias, Fernando E., Est. of, Virginia C. de Murias, executrix, Babylon, L. I. 761.35
Devar Mfg. Co., 34 30th St., Brooklyn 836.96
Dick, Julia T., Ocean Av., Islip, N. Y. 6,798.90
Dietz Coal Co., Inc., Philip, Fresh Pond Road and Myrtle Av., Ridgewood 890.10
Doehler Die Casting Co., Inc., 305 Court St., Brooklyn..... 835.60
Doehler Die Casting Co., Inc., of N. Y., care of Donald Horne, 120 Broadway..... 46,817.15
D'Oench, Mrs. Alice Grace, 7 Hanover Square 10,761.59
Doerschuck, Geo. C., 196 Hastings St., Brooklyn..... 832.90
Doerschuch, Richard W., 1,306 Greene Av., Brooklyn..... 1,387.99
Doerschuch, Walter J., 1,306 Greene Av., Brooklyn..... 1,355.38
Dooley Stapleton Corp., 237 Adelphi St., Brooklyn..... 1,667.09
Drake Bakeries, Inc., 77 Clinton Av., Brooklyn..... 2,494.82
Dugan Bros., Inc., 268 8th Av..... 3,613.75
Duke, Jr., Angier B., Mrs. Cordelia Biddle Robertson, guardian, Old Westbury, L. I. 814.41
Duke, Anthony N., Mrs. Cordelia Biddle Robertson, guardian, Old Westbury, L. I. 810.55
Dunton, Frederick W., 11 John St.. 1,018.27
Durham, George F., Est. of, E. A. Durham, executor, Sistersville, W. Va. 810.00
Durham, George F., Est. of, E. A. Durham, executor, Sistersville, W. Va. 3,367.76
Dyker Heights Realty Co., Inc., 798 Nostrand Av., Brooklyn..... 2,028.83

E

Edey, Fred, Est. of, Birdsall Otis, Edw. and Douglas W. Paige, executors, Bellport 13,289.39
Ehrbar, Inc., Edward, 29 Meserole Av., Brooklyn..... 1,131.87
Electric Welding Co. of America, The, 766 Court St., Brooklyn..... 710.49
Eldredge, Ella V., 386 Clinton Av., Brooklyn 887.97
Englis, Charles M., Est. of, Maude Louise Englis and Bankers Trust Co., 16 Wall St. 2,812.66
Englis & Son, Inc., John, care of Brooklyn Trust Co., 177 Montague St., Brooklyn..... 871.48

F

Fairchild, Julian P., 342 Fulton St., Brooklyn 1,007.70
Feax & Co., Fred, foot of Joralemon St., Brooklyn 1,751.33
Federal Food Stores, Inc., Bankrupt Financial Consultants Corp., successors, 32-34 Ross St., Brooklyn 5,300.00
First Natl. Bank, Hempstead..... 1,409.23
Fisher, James B., 180 Remsen St., Brooklyn 525.79
Fitkin, A. E., 8 Remsen St., Brooklyn 852.05
Flatbush Water Works Co., now N. Y. Water Service Corp., care of Louis D. Blum, 110 E. 42d St. ...10,647.83
Flushing Realty Construction Co., 63 Broadway, Flushing, L. I. 1,531.81
Foster, J. Stanley, Est. of, Caroline F. Savidge, residuary legatee, care of Hardy & Stancliffe, attorneys, 30 Church St. 1,134.70

F

Frothingham, Benjamin T., Est. of, Elizabeth W. Frothingham, legatee, care Lyon & Lyon, Evans Bldg., Washington $1,669.46
Frothingham, Benj. T., Est. of, John W. Frothingham, legatee, care Lyon & Lyon, Evans Bldg., Washington 1,669.46

G

Gallagher, Cornelius, Port Washington $1,284.35
Garrett & Co., Inc., 882 32d Av., Brooklyn 758.90
Gayness, Stuart, Port Washington..... 997.88
Gazson Land Co., Inc., Huntington.. 1,086.90
Gensberg & Sons, Inc., D., Jackson Av. & 34th St., Corona, L. I..... 2,264.62
Godson, Carrie H., trust, Florence B. Potter and Wm. C. Durren, trustees, 1,215 Dean St., Brooklyn. 1,597.57
Gold, Max, 1,041 Bushwick Av., Brooklyn 828.93
Good, Mrs. Alice Campbell, 980 St. Mark's Av., Brooklyn..... 1,205.43
Goodman, Richard, 1,506 Broadway, Brooklyn 1,059.60
Grand Union Tea Co., 68 Jay St., Brooklyn 644.32
Grant, Sydney, 186 Prospect Pl., Brooklyn 709.96
Green, Samuel, Est. of, Lawyers Trust Co., executors, 160 Broadway 2,154.15
Grismer, Charles, Est. of, Elizabeth W. Gresmer, executor, 374 Carlton, Brooklyn 624.38
Greene, Walter S., Est. of, William Nelson Cromwell, executors, 74 Broadway 23,810.20

H

Hoff, H. B. W., Hewlett, L. I. $3,539.19
Halleran, John J., 31 No. 16th St., Flushing 1,390.96
Halleran, John J., 31 No. 16th St., Flushing 3,420.17
Hallock, Trust, Wm. E., Florence Potter and Wm. C. Durren, trustees, 1,215 Dean St., Brooklyn..... 1,597.57
Hallock, Trust, Chas. A., Florence Potter and Wm. C. Durrin, trustees, 1,212 Dean St., Brooklyn..... 1,597.57
Hanan, Alfred P., Est. of, Herbert W. Hanan, executor, Front and Bridge Sts., Brooklyn..... 4,215.71
Hanan, H. W., Front and Bridge Sts., Brooklyn 3,395.76
Hanan, John H., Est. of, Addison G. Hanan and H. W. Hanan executors, Front and Bridge Sts., Brooklyn..10,397.50
Harms, Henry F., Est. of, Mrs. Gredia C. Harms, administratrix, 210 Church St., Freeport..... 1,042.18
Harriss, Robert M., 160 Greenway, North Forest Hills..... 2,712.23
Hayes, Mary Ann, Est. of, Robert E. Hayes and D. C. Hayes, executors, Est. of, Robert Hayes, legatee, care Lyon & Lyon, Evans Bldg., Washington 605.22
Henderson, Amanda, 143 Buckingham Road, Brooklyn 3,463.41
Hendrickson, Peter C., Est. of, Ralph S. and Clarence C. Hendrickson, executors, 34 Pa., Bellrose..... 678.69
Hendrix, Mary Alice, Est. of, United States Trust Co. of N. Y., and Clifford R. Hendrix, executors, care Lyon & Lyon, attys., 1,420 New York Av., Washington 1,545.73
Henry, L. Delphine, Est. of, Peoples Trust Co., administrators, 181 Montague St., Brooklyn 861.66
Hicks, Alverton, N. W. Shore Rd., Roslyn 1,479.33
Hicks, Mrs. Marie S., Port Washington 1,267.12
Hill, John, 133 Remsen St., Brooklyn 1,099.41
Henman, Carrie H., Est. of, Clara H. Rintleman, Clinton B. Smith, Jr., executors, 137 Maple Av., Flushing 1,729.42
Hodgskin, T. Ellett, 72 Wall St.... 5,054.59
Holm, Charles F., Est. of, Tertia Barlaw, Residuary Legatee, 4,020.91; Una Lee, Residuary Legatee, 4,020.91; Grace Fabre, Residuary Legatee, 4,020.91; Jon C. Holm, Residuary Legatee, 4,020.91, care Holm, Whitlock & Scarff, 222 Fulton St. 16,083.63
Homeland Corp., Homstead Av., Malverne 1,172.15
Horrman, William, Est. of, Frances Horrman, August Horrman and August Curt Horrman, executors, trustees, 189 Howard Av., Stapleton 1,607.21
Haupert Machine Co., Harris Av. and Marion St., Long Island City..... 3,164.90
Huber, Est. of, Frederich W., Irene A. Huber, executor, Chapel St., East Patchogue 1,011.63
Hutevalker, Geo. W., 69-11 Forest Av., Brooklyn 526.88
Hoosiaf, Fredrick Waldemar, Est., The Farmers Loan & Trust Co. and Madselle Lorenze Hoosleg, executors, 22 William St..... 2,102.60

I

Ingraham, George S., 370 Washington Av., Brooklyn..... $585.74
International Mailing Tube & Wrapper Co., 39-38 Flatbush Av. Extension, Brooklyn 714.49

J

Jackson Heights Apt. Corp., 12 E. 41st St., Long Island City.....$2,409.42
Jackson Heights Investment Corp., 163-18 Jamaica Av., Jamaica..... 2,463.53
Jackson Hills Development Corp., 163-18 Jamaica Av., Jamaica..... 583.49
Jackman, Stephen E., Est. of, Frank M. Hoyt and Alexander Van Wagoner, trustees, 164 Montague St., Brooklyn 3,711.95
Jacobson, Chas. A., 932 Broadway.. 1,045.37
Jones Brothers Tea Co., 68 Gay St., Brooklyn 1,118.85

K

Kashenhuber, Charles F., 24 John St. 2,908.87
Kauder, Mrs. Carrie, 1,277 President St., Brooklyn 584.36
Kauder, Julius J., 1,277 President St., Brooklyn 1,202.88
Keegan Brothers, Inc., 1,551-1,559 St., Brooklyn 1,202.83
Kiefer, Henry, 60 Marion St., Lynbrook 2,970.57
Kiesel, Martin, Est. of, John and Mary Kiesel, executors, Bethpaga Turnpike, Hicksville 1,327.44
Kissarn, Doremus, executor, care Lyon & Lyon, Washington, D. C.... 688.30
Kramer, Mrs. Anna B., Westbury, N. Y. 2,654.11
Kraemer, Inc., A., 307 Kirt Av., Brooklyn 15,739.76

L

Lawrence Corp., C. L., care Eisner & Lubin, 9 East 38th St., N. Y... 5,341.69
L'Ecluse, Ernest A., Brookside Drive, Plandome 719.12
Lee, James P., 25 Broad St., N. Y. 971.12
Lesbark Bldg. Co., Inc., 146-13 Jamaica Av. 1,044.64
Leverich Realty Corp., 143 Montague St., Brooklyn 3,080.03
Levine Bros., Inc., 30 South 9th St., Brooklyn 594.94
Liebmann's Sons Brewing Co., S., David Liebman, Julius Liebman, Samuel, Charles and Alfred Liebman, in dissolution, 36 Forrest St., Brooklyn 33,904.96
Light, Louis F., 175 Ascare Av., Forest Hills 726.77
Lindeman, Est. of Otto, Oscar & Ernest T. Lindeman, executors, 25 Wooster St., N. Y. 2,395.83
Linden Lawn Realty Co., Inc., care Charles P. Kramer, 68 William St. 1,746.27
Lisle, Thomas Orchard, 3,518 No. 166th St. 702.68
Loeser & Co., Inc., Frederick, 484 Fulton St., Brooklyn 13,847.41
Lott, Henry D., 164 Montague St., Brooklyn 6,585.22
Lott, Jane Pitkin, Brooklyn..... 1,142.78
Low, W. G., 58 Remsen St., Brooklyn 1,183.35
Luckenbach, Hattie W., Est. of, Dorothy N. Hull and J. Lewis Luckenbach, executors, Locust Valley..... 1,067.93

M

McDonald, William P., Douglaston.. 546.96
McHale, Martin, 173 West Olive St., Long Beach 577.37
McIntosh, George G., Est. of, Alvah Nickerson, executor, Brooklyn.... 751.98
McManus, Ellen C., Est. of, James McManus, administrator, c. t. a. care Cratty & Tierney, 50 Court St., Brooklyn 539.48
Mongals, William, 2,825 Ocean Parkway, Brooklyn 1,150.22
Manfold Supplies Co., 183 3d St., Brooklyn 1,207.07
Martin, Trust, Rachael H., Florence Potter and William C. Durren, trustees, 1,215 Dean St., Brooklyn. 1,597.57
Mechanics Bank of Brooklyn, 215 Montague St., Brooklyn..... 1,554.57
Mentzinger, Charles H., 256 Broadway, Brooklyn 1,462.12
Meseritz, Isaac, Est. of, M. C. Meseritz and W. B. Solinger, executors, Room 1022, 113 West 57th St., N. Y. 3,649.54
Metropolitan Sand & Gravel Co., 21 East 40th St., N. Y. 1,367.27
Meurer Steel Barrel Co., Inc., care Max E. Teckler, 30 Broadway.... 2,864.81
Meurer Steel Barrel Co., Inc., care Max E. Teckler, 30 Broadway.... 2,333.97
Meyer, Christian M., Est. of, J. Edward Meyer, George C. and Cord Meyer, executors, Great Neck, L. I.11,890.56
Meyer, Miss Millie D., Est. of, William P. Pickett, William H. Winter and Alfred H. Nollman, executors, 215 Montague St., Brooklyn. 1,123.61
Meyer, Mrs. Sophie, 7,362 Narrows Av., Brooklyn 643.13
Michel Brewing Co., Leonhard, 3d & Bond St., Brooklyn 33,306.68
Milbank, Jr., Robert W., 2 West 40th St. 2,781.30
Miller, A. L., 56 Barbey St., Brooklyn 540.44
Monroe Eckstein Brewing Co., 763 Manor Road, West New Brighton, S. I. 2,326.05
Montauk Metallic Bed Co., Inc., now Federal Metal Bed Co., 36 Melford St., Brooklyn 1,109.74
Moran, John A., Est. of, Joseph and Bernard Moran and Frank Loftin, ex., 96 Remsen St., Brooklyn....107,483.85
Morse & Burt Co., Inc., Cantilever Corp., successor, 1 Carlton Av., Brooklyn 1,791.35
Muhlbaum & Co., Inc., Otto, 1,031 Myrtle Av., Brooklyn..... 537.17
Mulford, Edgar B., Est. of, Arnold E. Mulford, adminis., 18 Lawn Av., Woodsford Station, Portland, Me.. 1,897.90
Murphy, Michael, Est. of, Mrs. Lelia Sammis, adm., D. B. N., care Lyon & Lyon, Evans Building, Washington, D. C. 2,145.78

N

Nevins, Ellen, Est. of, Frank J. Nevins, ex., 223 Broadway, New York. 1,010.72
Newman, Theodore, Est. of, Title Guarantee and Trust Co., ex., 196 Montague St., Brooklyn..... 2,592.79
New Process Cork Co., Inc., 88 35th St., Brooklyn 3,426.95
New York Richmond Gas Co., 691 Bay St., Stapleton, N. Y. 2,031.32
New York and Rider Dairies, Inc., The, 41-12 29th St., Long Island City 633.97
New York Sand Facing Co., 106 Grand Av., Brooklyn..... 2,962.90
Nicholas Neine Est. Corp., 1,265 Fulton St., Brooklyn..... 548.16
Noble, Joseph W., Jerusalem Av., Hempstead 1,302.34
Norris, Frederick A., 212 Concord, Brooklyn 763.51
North American Brewing Co., 1,306 Greene Av., Brooklyn..... 686.19
North Shore Sand, Oyster Bay, L. I. 1,230.82
Norwood, Mrs. Louis M., 143 Buckingham Road, Brooklyn..... 1,301.02

O

Offerman, C. Henry, care Kings County Trust Co., 342 Fulton St., Brooklyn 1,455.34
Offerman, C. Henry, care Burnham Asch, 1,440 Broadway..... 7,695.21
Offerman, John, care Burnham Asch, 1,440 Broadway..... 5,721.67
Offerman, Theodore, care Burnham Asch, 1,440 Broadway, N. Y..... 4,834.90
Onderdonk, Andrew J., Est. of, Harry E. Stam and Anna O. Cordua, ex. 624 Macon St., Brooklyn. 557.17
O'Neill, Nellie F., Est. of, May E. Winter, ex., 95 Park End Place, East Orange, N. J. 802.13
Osborne, Ed. C., Est. of, Guaranty Trust Co of New York; Osborn, Ada S., and Robert N. Burnett, ex., 140 Broadway..... 1,465.43
Osborne, Nelson C., Main St., East Hampton, N. Y..... 2,411.18

P

Pope, Henry, 249 77th St., Brooklyn 3,159.46
Parrish, James C., Est. of, the Farmers Loan and Trust Co. and James C. Parrish, Jr., ex., care Jackson, Fuller, Nash & Brophy, attorneys, 15 Broad St., New York. 1,415.01
Paschall, Eliza R., Est. of, Mrs. Nannette P. Swift, distributee.... 405.18
Paschall, Nathalie, care Lyon & Lyon, Evans Building, Washington, D. C. 405.18
Patterson, George J., 295 Livingston St., Brooklyn..... 830.74
Peabody, Charles A., 15 William St. 735.63
Pennbrook Realty Co., Inc., 160-61 Jamaica, N. Y. 876.52
Perry, George H., 324 New York Av., Brooklyn 625.12
Peters, Samuel T., Estate of, Adaline M. E. and Harry T. Peters, ex., 11 Battery Place, New York.....15,429.49
Pierce, Winslow, 35 Wall St., New York 780.98
Pierpont, William A., Est. of, Brooklyn Trust Co., adm., care Barry Mohun, Transportation Building, Washington, D. C. 937.52
Pink, Louis H., 29 Park Lane, Kew Gardens, L. I. 626.07
Poor, Evelyn B., East Hampton, N. Y. 1,800.24
Porthong, Ludolf, 8,454 118th St., Richmond 755.80
Pouch, Kenneth A., 83 Low Terrace, New Brighton 536.50
Prince, J. Duffield, 61 Martense St., Brooklyn 5,211.41
Prince, Jr., John D., 61 Martense St., Brooklyn 12,671.84
Prior, Charlotte M., Est. of, Brooklyn Trust Co., executor, 177 Montague St., Brooklyn 1,049.90

Q

Queens County Guarantee & Investment Corp., 161 Jamaica Av., Jamaica 2,143.43
Queens County Jockey Club, 215 Montague St., Brooklyn..... 2,177.18
Queensboro Dairy Co., 35 Twelfth Av., Astoria 2,494.86
Queensboro Natl. Bank, Northern Blvd., Corona 2,257.95

R

Reitmeyer, Mrs. Jennie, 82 West Sunrise Highway, Freeport 1,288.02
Renner & Moras, Inc., 287 Fourth Av., Long Island City..... 741.65
Richtberg, Ferdinand, care of Charles J. Seidler, 347 Madison Av..... 1,027.40
Roberts, Nash & Co., 90 Main St., Flushing 1,195.08
Robinson Amusement Co., Fulton St., Bedford Av., Brooklyn..... 1,209.58
Rock Realty Co., The, 402 Ocean Av., Brooklyn 2,993.51
Rogers, Henry C., care of Chase Natl. Bank, 191 Montague St., Brooklyn 3,318.62
Ronzone Macaroni Co., 660 Jackson Av., Long Island City..... 1,074.58
Rosen Co., H. D., 16 E. 43d St.... 762.12
Rosen Co., H. D., 16 E. 43d St.... 774.85
Rosen Co., H. D., 16 E. 43d St.... 946.17
Rosenberg, Samuel, 225 Eastern Parkway, Brooklyn 805.39
Roth, Harold, 141-19 Cherry Av., Flushing 2,753.00
Roth, Henry, Est. of, Jerome, Rosa and Benjamin Roth, executors, care of L. L. Hamby, Atty., Transportation Building, Washington, D. C. 2,499.26
Ruppert, Joseph, 321 East 18th St., Brooklyn 3,247.93
Ryan-Bulkuy-Hickey Corp., 66 Court St., Brooklyn 1,397.25

S

Sanderson, Ethel Eames, Est. of, Edward F. Sanderson, executor, care of Lyon & Lyon, Atty., Evans Building, 1,420 New York Av., N. W., Washington, D. C. 4,970.35
Sanford Hall, Ltd., 15 William St., New York 1,078.43
Saterson, Nicholas, 27 Stoddard Place, Brooklyn 2,127.75
Schenk, Willard P., 209 E. 19th St., Brooklyn 1,308.75
Schmidt, Mrs. Anna C., care of Burnham Asch, 1,440 Broadway... 6,465.43
Shomaker, John W., 26 Court St., Brooklyn 2,643.85
Schrage, Max, 9,361 197th St., Hollis. 579.15
Schorn, Gustave B., Jamaica Av. and Kisson Place, Jamaica..... 4,425.14
Schuettinger & Oehler, Inc., 3,623 Midland Parkway, Jamaica, L. I. 633.33
Scultive, Mrs. Helen M., Fort Salonga, N. Y. 538.11
Sexauer & Lemke, Inc., 801 Vernon Av., Long Island City 1,762.31
Shaw, Mrs. Ruth V., 25 Broad St. 554.35
Shaw & Truesdall, Inc., 2d St. and Gowanus Canal, Brooklyn..... 601.70
Siris, Jacob, Est. of, Irwin E. Siris, H. J. and G. K. Krimsby, 1,305 President St., Brooklyn 655.20
Smith, Mrs. Helen C., 401 76th St., Brooklyn 562.54
Smith, Samuel R., 135 Smith St., Freeport 1,108.11
Smith, Samuel R., 135 Smith St., Freeport 1,115.49
Solomon, Isidore, 1,045 E. 8th St., Brooklyn 3,206.00
Staten Island Shipbuilding Co., Mariners Harbor, S. I. 834.53
Staten Island Shipbuilding Co., Mariners Harbor, S. I. 148,271.58
Statesie Realty Corp., 60 Beach St., Stapleton, S. I. 763.42
Steres, Bishop E. M., The Bishops House, Garden City, L. I. 880.42
Sullivan Lumber Co., Rockaway Blvd. and 123d St., Ozone Park, L. I. 1,081.35
Svenston, Gust, 1,175 E. 39th St., Brooklyn 587.16

T

Thomas, Ralph M., 1,350 Bedford Av., Brooklyn 1,335.24
Thompson Co., Edward, Woodbine and Scudder Avs. 1,943.99
Thompson & Norris Co. & N. J., Concord and Prince St., Brooklyn. 9,322.95
Tilles, Eli, 21 Hillcrest Av., Jamaica 830.87
Tilyan Realty Co., Steeplechase Park, Coney Island 4,475.69
Tinker, Annie R., Est. of, Edward L. Tinker and William Lancaster, administrators, 35 Wall St. 18,206.18
Tinker, Annie R., Est. of, Edward L. Tinker and William Lancaster, administrators, 35 Wall St. 11,351.43
Townsend, Mrs. Carolus D., Horse Island, Mead Point, Greenwich, Conn. 1,369.69
Townsend, George H., Horse Island, Mead Point, Greenwich, Conn. ..12,447.41
Trommer, Inc., John F., 1,632 Bushwick Av., Brooklyn 2,044.41
Trommer, Inc., John F., 1,632 Bushwick Av., Brooklyn 4,830.36
Tuthell, Frank H., Est. of, Nathaniel Tuthill, executor, Miller Place 780.68
253-258 W. 37th St. Corp., 188 Montague St., Brooklyn 542.30

U

United States Title Guaranty Co., successor New York Title and Mortgage Co., 135 Broadway..... 8,700.04

V

Voice, J. A., 720 West End Av.... 882.03
Von Ahnen, Peter W., Est. of; William R. and Nicholas R. Schenk,
Van Siclen, James E., 33-35 193d St., Hollis 842.92
Belmar, N. J. 867.17
Von Glohn, Henry, Est. of; John C. Von Glohn, executor, 115 Broadway 2,106.37

W

Waldron, Arthur J., 1,152 Bedford Av., Brooklyn 744.92
Walter, Alfred, 118 Crown St., Brooklyn 817.00
Washington Coffee Refining Co., 135 41st St., Brooklyn..... 20,932.13
Wasserman, Samuel, 611 2d St., Brooklyn 842.79
Weber, Mrs. Caroline, 161 8th Av., Brooklyn 6,248.41
Weber, John W., 161 8th Av., Brooklyn 7,692.75
Wells, Abby L., Est. of; Henry M. Wells and Henry D. Lott, executors, care Lyon & Lyon, Attys., 1,420 New York Av., Washington, D. C. 1,080.63
Weston, Sarah M., Est. of; W. Lawrence Weston, administrator; care Lyon & Lyon, Evans Bldg., Washington, D. C. 2,920.53
Whalen, Robert L., 219 Grand St., Brooklyn 2,919.48
Whalen, Robert L., 219 Grand St., Brooklyn 2,986.42
Whitacre, Inc., H. A., care Daniel F. Kelley, 1,942 Woolworth Bldg. 2,080.77
Wieners, M. Constance W., Est. of; Louisa C. A. Wieners, executrix, 176 St. Marks Av., Brooklyn..... 551.39
Williams, Fanny M., Est. of; C. M. Williams and Albert L. Mason, trustees, 31 Grace Court, Brooklyn 607.21
Woodhaven Water Supply Co., New York Water Service Corp., successor, care Federal Water Service Co., 27 Williams St. 7,837.98
Woodhaven Water Supply Co., New York Water Service Corp., successor, care Federal Water Service Co., 27 William St. 3,140.11

Y

Yale Electric Corp., 80 Tillary St., Brooklyn 4,292.12
Yates Bldg. Corp., 20 Harriman Av., Jamaica 4,715.82
Yung & Metzner Realty Co., Inc., 345 Vernon Av., Long Island City. 3,328.45

New York State

TWENTY-FIRST DISTRICT.

A

A. & J. Mfg. Co., Binghamton..... 701.38
Adirondack League Club, New York. 1,006.98

B

Baldwinsville State Bank, Baldwinsville 914.49
Bells, E. L., Syracuse 1,550.95
Burnes, John J., Syracuse..... 1,064.47

C

Callahan, John H., Binghamton..... 751.78
Canada Steamship Line, Inc., Montreal, Canada 3,656.64
Case, Howard E., Est. of; Theo. W. Case and John Taber, executors, care A. M. Churchill, Portland, Ore. 4,566.01
Case, Howard G., Syracuse..... 600.40
Clark, B. R., Est. of; F. B. Clark and L. P. Lehr, executors, Malone.15,342.30
Cobb Co., F. H., Cortland..... 1,787.71
Columbian Rope Co., Auburn..... 3,753.47
Cortland Line Co., Cortland..... 548.28
Crounse, Mrs. L. L., Syracuse..... 501.83

D

Dana, Mrs. George S., Est. of; Oneida Country Trust Co., executor, Utica 2,486.38
Delaware National Bank, Delhi..... 1,083.74
Dexter Sulphite Pulp and Paper Co., Dexter, N. Y. 1,229.30
Deyo Oil Co., Inc., Binghamton..... 926.49
Donohoe, F. O., Est. of; First Trust and Deposit Co., executor, Syracuse 602.59
Draycott Mills, Inc., Fulton..... 834.96
Dunn & McCarthy, Auburn..... 2,460.63

E

Endicott, Johnson & Co., Endicott...49,864.01
Everson, Helen S., Syracuse..... 2,222.58

F

First National Bank, Holland Patent 1,051.17
First National Holdings Corp., care First Bank & Trust Co., Utica..... 593.94
First Trust & Deposit Co., Oriskany Falls 596.39
Foamite Childs Corp., Utica..... 985.47
Franklin Mfg. Co., N. H., Syracuse. 9,893.00

G

Gardiner, Charles, Herkimer..... 1,368.13
Gifford, Miss Rosamond, Syracuse.. 743.32
Gilbert, Mrs. F. T., care First National Bank, Utica..... 4,001.49
Gilbert, J. J., Est. of; the Herkimer County Trust Co., executor, Little Falls 7,286.70
Globe Malleable Iron & Steel Co., Syracuse 14,045.97
Greco, Mrs. Philomenio, Auburn..... 2,215.11

H

Haberle, B. F., Syracuse..... 9,342.69
Haberle, Carl E., Syracuse..... 1,444.63
Haberle, Julia, Syracuse..... 1,878.92
Haberle, Warren J., Syracuse..... 1,369.40
Hancock, S. F., Syracuse..... 555.84
Hardin, Daniel, Est. of; N. H. B. DeWitt, administrator, care of A. P. Brown, Leonardsville 3,064.86
Hawkins, Est. of L. C., Watson & Hawkins, executors, Waterville..... 529.61
Herald Company, Syracuse..... 517.57
Hiteman Leather Co., West Winfield 726.62
Hoefler, Elizabeth, Est. of, care of Lyon & Lyon, Washington 886.47
Horrocks Desk Company, Herkimer. 556.39
Howell, Usher & Mitchell, Inc., Syracuse 605.19

I

International Silver Fox & Fur Co., care of John H. Williams, Calgary, Canada 2,148.16
Johnson, George F., Endicott 31,067.11
Jones, H. R., Est. of Anna G. Jones, residuary legatee, New Hartford.. 642.58
Kellogg, W. G., Ogdensburg..... 635.35
Kingston Land Co., Syracuse..... 3,049.54
Little Falls Fibre Co., Little Falls.. 551.04
Mark Morris, Est. of, care of Lyon & Lyon, Washington 1,678.18
McDonnell, E. H., Est. of, Fred S. Wicks, executor, Syracuse 12,820.76
McLoughlin Textile Corp., Utica..... 1,064.49
Merrel-Soule Company, care of J. Herberle, New York 80,130.03
Morin, Francis H., 302 S. Fourth St., Fulton 11,200.23
Morin, Miss Sarah E., care of Francis H. Morin, Fulton 799.63
Morin, Willis P., Fulton 1,265.74
Morse Chain Company, Ithaca..... 4,075.74
Morse, Frank L., Ithaca 553.61
Mutual Box Board Co., Ithaca..... 2,386.95

N

Newell, Edyth J., Ogdensburg..... 1,507.03
Newell, Mrs. Ella W., Ogdensburg.. 505.16
Newton Line Co., Homer..... 1,575.07
Niagara Navigation Co., Montreal, Canada 7,230.13
Northern New York Utilities, Inc., Watertown 543.57
Norwich Knitting Co., Norwich..... 811.57
Norwich Water Works, New York.. 1,030.60

O

Ogdensburg Bank, Ogdensburg..... 1,488.47
O'Hara, Edward H., Syracuse..... 646.16
Olney, James P., care Rochester Certified Audit Co., Rochester..... 913.6[illegible]
Olympian Knit Goods Co., C. H. Oaks and August Merrill, receivers, Utica 2,475.48
Onandaga Co. (The), care A. U. Gray, Niagara Falls 1,475.84
Onandaga Nitholite Co., Syracuse.. 946.94
Otis, Harold, New York..... 2,509.39
Owego National Bank, Owego..... 734.18

P

Parkview Real Estate Co., Binghamton 2,167.91
Paul Smith's Hotel Co., Paul Smith's 712.10
Peates Music House, Inc., Utica..... 1,663.03
Powell Coal Co., care Ferguson, Hughes & Cogger, Washington..... 1,134.07
Proctor, Miss Marie W. W., Utica.. 13,198.67

R

Rafferty, Mrs. M. G., Elsinore Island, Alexandria Bay..... 2,423.20
Remsen, Phoenix, Est. of; Farmers Loan and Trust Co., trustee, New York 593.84

S

Soy Realty Co., Inc., Binghamton.. 701.76
Sayre, Theo S., Est. of; T. L. Cross, surviving executor, care A. R. Serven, 1,442 F St., N. W., Washington 2,701.54
Security Mutual Life Ins. Co., Binghamton 26,379.04
Shephard, C. S., New Haven.....66,317.67
Smith, E. L., Syracuse..... 924.95
Snell, Mrs. S. M., Potsdam..... 561.50
Snyder Manufacturing Co. (H. P.), Little Falls 875.46
Solvoy Collieries Co., now Kingston-Pocahontas Coal Co., Syracuse...180,666.80
Spaulding Co. (A. E.), care J. E. Hughes, Washington 534.05
Spratt, Maurice C., Est. of; T. C. Spratt, administrator, Syracuse.... 4,469.02
Stacy, Mrs. Marjorie L., Syracuse.... 3,782.90
Stevens, Mrs. Hattie Brooks, Cazenovia 1,716.06
Stevens, Sarah A., Est. of; L. E. Stevens and L. S. Kingsley, executors, Rome 1,677.49
Syracuse Extension Institute of Accountancy, Inc., Syracuse..... 4,063.31
Syracuse Washington Machine Corp., care J. J. Heberle, Syracuse..... 2,054.15

T

Thousand Island Estates, Inc., Wellesley Island, Alexandria Bay.. 623.95
Tracy & Co. (O. V.), Syracuse..... 1,021.82

U

Utica Steam & Mohawk Valley Cotton Mills, Utica 2,221.58

V

Vermont Products Co., Inc., Utica.. 2,734.86

W

Walton Reporter Co., Walton..... 2,250.93
Warner, Charles M., Est of; G. E. and A. L. O. Warner, executors, Syracuse 3,055.09
Warren, John J., Brownville..... 1,104.70
West End Brewing Co., Utica..... 2,059.38
Wright, Hubert J., Sr., Syracuse..... 655.33

TWENTY-EIGHTH DISTRICT.

A

Alling & Cory Co., Rochester.....$14,095.12
Alding & Miles, Inc., Rochester..... 539.25
American Terminal Warehouse Corp., Buffalo 1,277.47
American Steamship Co., Buffalo... 2,300.07
Automatic Registering Machine Co., Jamestown 1,429.05

B

Babcock, Miss Edith H., Rochester.. 690.96
Babcock, Mrs. Edith H., Rochester.. 828.88
Barker, Aaron, Est. of, Security Trust Co. of Rochester and William J. Weed, executors, Rochester..... 1,174.97
Bardol, Frank V. E., Est. of, Lillian C. Waunes and Marine Trust Co. of Buffalo executors; % Marine Trust Co., Buffalo 500.28
Bausch, William, Bausch & Lomb Optical Co., Rochester 1,654.90
Beaver Board Cos., The, Buffalo.. 1,557.27
Bing & Nathan, Inc., Buffalo..... 934.67
Bloss, Joseph B., Est. of, % Joseph B. Bloss Jr. and Ella W. Bloss, executors, 334 Oxford St., New York 929.09
Bock, Meyer, Buffalo 508.35
Bow Oil & Gas Co., Gowanda..... 1,171.73
Braeburn of Rochester, Inc., Rochester 517.39
Britten, Willis M., Rochester..... 2,686.32
Brighton Realty Co., Rochester..... 953.78
Broderick, John W., Niagara Falls 1,152.92
Buffalo Forge Co., Buffalo..... 1,630.28
Buffalo International Baseball Club, Inc., Buffalo 3,308.61
Buffalo, Rochester & Pittsburg Rwy. Co., Rochester 23,493.57
Buffalo Specialty Co., Buffalo..... 1,365.90
Burtsell, Bertram W., North Tonawanda 1,047.83

C

Capitol Piano and Organ Co., Inc., North Tonawanda 2,744.84
Cary, Allithea Birge, Est. of, George Cary, administrator, Buffalo..... 4,897.48
Cary, Est. of Evelyn Rumsey, Charles Cary, Dexter P. Rumsey and George T. Ballachey, executors, Buffalo.. 2,376.62
Chambers, George W., Rochester..... 843.61
Chrysler Corp., % Miller & Chevalier, 822 Southern Bldg., Washington.. 1,847.75
Clark, Daniel R., Est. of, Rochester Trust and Safe Deposit Co., Helen R. Clark and George H. Clark, executors, Rochester 8,612.96
Clark, S. Hoxie, Belvidere 577.21
Cobb, Catherine O., Mrs., Rochester 5,590.16
Cohan, Frank L., Inc., Buffalo..... 624.81
Cohn & Sons, Inc., M., Bath, N. Y. 587.99
Conniston Devlpt. Co., Inc., Buffalo 1,904.26
Corning Glass Works, Corning.....37,334.61
Crandall Horse Co., Buffalo..... 797.12
Curtis, Edward W., Jamestown..... 564.26
Cutler, James G., Est. of, Lincoln Alliance Bank, executor, Rochester 713.16

D

Dahlstrom Metallic Door Co., Jamestown 1,195.93
Daigler Sand and Gravel Co., Inc., Williamsville 828.78
Dake, Moses W., Est. of, Millard H. Dake, residuary legatee, 529 Depew Av. 531.62
Danielson & Co., J. P., Jamestown.. 1,463.70
Davis, Emily J., Miss, Buffalo..... 2,497.38
Davis, Waters C., Jamestown..... 670.52
Deasenport, Est. of Danier, Frank E. Deasenport and Minnie E. Wilson, executors, care of Castle & Fitch, Rochester 836.18
Deutsch Co., Inc., J. N., Perdu Bldg. 898.24
Dodd Packing Co., Jacob, Buffalo.. 3,065.78
Donner Steel Co., Inc., Buffalo.....138,164.33
Donovan, Mrs. Ruth Rumsey, Buffalo 1,556.20
Douglas Packing Co., Certo Corporation, successor, Rochester 3,014.61
Douglas Pectin Corp., Certo Corporation Successor, Rochester 2,171.06
Douglas, Robert, Rochester..... 8,856.32
Dudley, Frank A., Niagara Falls.... 5,954.83
Dunn, Frank A., Niagara Falls..... 5,954.83
Dunn, Bernard, Est. of, Bernard F. Dunn, John Dunn and Mary Dunn, executors, Rochester 2,286.32
Dusenbury, Edgar G., Est. of, Eloise Dusenbury and William A. Dusenbury, executors, Portville..... 966.80

E

Eastern Steamship Co., Ltd., Port Colborne, Ontario, Canada.....21,832.03
Eastman Kodak Co., of N. J., Rochester 104,325.99
Eclipse Machine Co., Elmira Heights.96,376.10
Ellsworth Collieries Co., Lackawana.90,579.01
Empire Case Goods Co., Jamestown. 1,304.01
Empire Gas and Fuel Co., Ltd., Wellsville 7,453.24
Empire Limestone Co., Bufalo..... 1,089.17

F

Fanny Farmer Candy Shop, Inc., Rochester 801.49
Foote, Co., Inc., The, Nunda.....70,556.78
Foster, Orin E., Buffalo.....18,955.33
Fanchot, N. V. V., Olean..... 1,061.64
Franenbein, Mrs. Mary Meyer, Buffalo 2,296.71
French Co., R. T., Rochester..... 1,969.70

G

Geneva Preserving Co., Geneva..... 641.73
Gioia, Alfonse, care of Verne E. Johnson, Rochester 520.49
Goodwill, Allerta G. D., Mrs., Jamestown 2,423.22
Goold Bros., Inc., Buffalo..... 811.22
Gordon, Mrs. Cecelia M. K., Rochester 4,616.46
Gunlocke, Wm. H., Wayland..... 2,012.10
Gurney, Ball Bearing Co., Jamestown 2,631.47

H

Halbleib, Edward A., Rochester..... 1,134.67
Hamlin, Emily G., Buffalo.....24,493.48
Hayes, Edmund, Est. of, Walter P. Cook, A. G. Bartholomew, Marine Trust Co., of Buffalo, executors...21,064.76
H. O. Cereal Co., Inc., The; now The Hecker H. O. Co., Inc., Buffalo.. 1,771.19
Heath, Bert O., Rochester..... 829.66
Heineman, Louis, Est., Union Trust Co., executor, Jamestown.....12,447.72
Henderson, Emily A., Est., Harold Congdon, executor, Randolph..... 601.17
Higgins, Mrs. Kate C., Olean..... 551.57
Hofeller, Mrs. Ida L., Buffalo..... 3,934.54
Hoffeller, Theodore, Buffalo..... 638.60
Hollister, Granger A., Est., Security Trust Co. of Rochester, executor, Rochester 2,859.15
Hope Falls Timber Corp., Buffalo.. 939.12
Hopeman Brothers Lumber and Mfg. Co., Rochester 8,408.20
Houghton, Alanson B., care of William J. Hiermans, Corning..... 1,816.68
Howard, Mrs. Margaret A., Geneva.. 501.79
Home, John B., Rochester..... 3,342.50
Hubbard, Eldridge & Miller, Rochester 15,450.83
Hyde, Byron M., Miami, Fla..... 2,027.72
Hygeia Refrigerating Co., Elmira..... 1,937.32

I

Iroquois Door Co., Larkins, Buffalo 841.67

J

Jackson & Tindle, Buffalo..... 1,055.13
Jameson, Dr. Thomas, Rochester..... 790.77
Jamestown Metal Equipment Co., Inc., Jamestown 2,008.66
Jewell Steel and Malleable Co., Buffalo 2,672.45
Jones, Inc., R. W., Buffalo..... 874.85
Judson, J. Lee, Est. of, J. R. Judson, administrator, care of Lyon & Lyon, Washington 2,681.76

K

Kelly, Inc., John, Rochester..... 9,799.22
King Construction Co., North Tonawanda 5,896.16
Kingston, J. W., Est., C. P. Kingston, residuary legatee, Rochester... 1,007.73
Kirkover, Henry D., Trust, Henry D. Kirkover Jr. and Manufacturers and Traders People's Trust Co., trustees, Buffalo 5,733.23
Kleinhans Co., The, Buffalo..... 4,155.97
Knox, Miss Marjorie, care of J. L. Kenefick & C. A. Harmon, Buffalo 1,981.67
Knox, Seymour H., Buffalo..... 2,852.01

L

Lackawanna Steel Co., Lackawanna.33,260.02
Larkin Co., Inc., Buffalo.....10,087.75
Larkin, John D., Est., John D. Larkin Jr. and Harry H. Larkin, executors, Buffalo 38,563.92
Leiter, Harry F., Rochester..... 864.34
Lewis, Mrs. Katherine B., Buffalo.. 3,686.05
Liberty Bank of Buffalo, Buffalo..... 982.36
Lincoln (Mary), Inc. (formerly Mary Lincoln Candies, Inc.), Buffalo..... 875.95
Lockport Felt Co., Newfane, N. Y... 801.03
Lunt, Mrs. Edith P., Rochester..... 1,951.12

M

McClellon, H. B., Buffalo..... 826.10
McCready, Lilla B., Est., Joseph Fell, administrator, Buffalo..... 7,458.52
McFarland, Thomas S., Est., John S. McFarland, residuary legatee, Buffalo 5,039.10
Mathews, Est. of Elizabeth; Elizabeth M. Daly, executrix..... 1,434.25
Merrill Hosiery Co., Hornell..... 1,101.25
Meyer, Alexander C., Buffalo..... 824.20
Meyer, Alexander C., Buffalo..... 1,640.06
Meyer, Eugene J., Buffalo..... 2,646.23
Meyer, Est. of Geo. H.; Anna M. S. J. Meyer, executrix, Buffalo..... 702.32
Meyer, Irene, Buffalo..... 3,003.21
Meyer, Leo P., Buffalo..... 2,435.45
Meyers, Mrs. S. M. B., Buffalo..... 696.53
Meyers, Morris M., Rochester..... 617.22
Michaels, Jos., Rochester..... 2,118.85
Minard, Hubert C., Buffalo..... 4,994.52
Mitchell, Mrs. Ada B., Buffalo..... 2,851.50
Mitchell, Francis B., Rochester..... 4,461.23
Monument Theatre Corp., Buffalo..... 874.6[illegible]
Moore, James, Rochester..... 674.80
Morris, Mrs. Mary, Buffalo..... 691.52
Myers, Henry T., Buffalo..... 556.95
Myers, Mary B., Rochester..... 873.96
McKaig-Hatch, Inc., Buffalo..... 665.51

N

New York Canners, Inc., Rochester...69,870.48
New York State Railways, Rochester. 3,678.54

O

Oishei, Mrs. Estelle L., Buffalo..... 720.89
Oishei Trust; John Reed, E. T. Lodge and Emilia Roffo, trustees, Buffalo 8,748.67
Olean Land Co., Olean..... 2,307.26
Oldbury Electro Chemical Co., Niagara Falls 2,555.60
Olmstead, Geo. W., Buffalo..... 1,612.02

P

Page, Mrs. M. Q., Olean..... 5,887.58
Palmer (W. G.), Inc., North Tonawanda 2,427.93
Pearl City Veneer Co., Jamestown..... 1,646.07
Pectin Sales Corp. (Certo Corp., successor), Rochester..... 1,356.17
People's Collateral Corp., Buffalo..... 641.57
Perkins, Erickson, Rochester..... 715.61
Pfaudler Co., The, Rochester..... 5,732.72
Pieper, Alphonse P., Rochester..... 1,620.95
Pieper, Mrs. Louisa H., Rochester..... 1,303.23
Pieper, Mrs. Maude B., Rochester..... 5,668.72
Pierce-Arrow Motor Car Co., Buffalo.38,035.22
Pollard General Co., Inc., Buffalo..... 1,692.72
Pomeroy, Theo. M., Buffalo..... 838.04
Potter, Roderick, Buffalo..... 2,137.74
Power City Bank, Niagara Falls..... 695.63
Pratt & Letchworth Co., Buffalo..... 1,202.12
Price, Ira L., Miami, Fla..... 2,305.88
Prophet, John M., Rochester..... 4,449.94
Quigley, Mrs. Grace P., Salamanca.. 737.95
Ralston & Co., Inc. (W.), Niagara Falls 1,697.94
Randall, Mrs. Gertie E., Rochester..... 520.39
Rand Company, Inc., Tonawanda.....15,601.99
Reed, M. A., Buffalo..... 2,082.92
Richards, John B., Buffalo..... 615.51
Rochester Red Wing Baseball Club, Inc., Rochester 932.82
Rochester Telephone Co., Rochester. 7,140.71
Rogers, Est. of, Clinton H. and Fannie R. Rogers, executors, Rochester 815.17
Rumsey, Dexter D., Est. of Ausley Wilcox and R. S. Donaldson, executors, Buffalo 955.97
Rumsey, Mrs. Susan F., Buffalo..... 2,792.20
Rutty, Mrs. F. A., Rochester..... 1,048.60
Ryan & Williams, Inc., Buffalo..... 3,118.45

S

Schaumleffel, Mrs. E. Q., Olean..... 3,531.66
Schmidt, Helen S., Derby..... 83,669.86
Schoellkopf, William, Buffalo..... 1,088.07
Seneca Hotel Corp., care Bowles G. Gardiner, Washington 4,723.51
Setler Brothers Co., Inc., Cattaraugus 1,962.14
Shaner, Albert L., Bolivar..... 2,360.16
Shea, Michael, Buffalo..... 1,575.56
Sheehan, Daniel, Elmira..... 1,222.82
Sherwood Shoe Company, Rochester 563.95
Shredded Wheat Company, Niagara Falls 1,158.82
Sibley, Hiram W., Rochester.....10,120.82
Sigel, Albert, Est. of; Power City Bank, executor, Niagara Falls..... 3,347.05
Sinclaire, Harry P., William P. Heyneger and Murray Sinclaire, executors, Corning 3,306.24
Smith, Carlton M., Est. of; Marine Trust Co. of Buffalo, % G. R. Smith, executor, Buffalo 933.64
Smith, Edna Foster, Buffalo..... 3,903.15
Smith Co. (J. H.), Rochester..... 816.67
South Ontario Gas Co., Ltd., Buffalo 7,245.46
Stancliff, Edwin E., Est. of; Second National Bank of Elmira, executor, Elmira 2,708.04
Stapell-Munn-Beals Corp., Hamburg, N. Y. 1,178.20
Stein, Simon W., Rochester..... 1,178.40
Stern, Henry M., Rochester..... 2,765.52
Stern, Isaac, Rochester..... 1,432.95
Stern, Morley A., Rochester..... 2,692.52
Strong Trust (P. H.), F. C. Goodwin, executor, Rochester..... 1,644.76
Summit Foundry Co., Geneva, N. Y. 891.38
Sweet-Kleen Laundry Co., Buffalo.. 634.65

T

Thomas, Edwin R., Miami Beach, Fla. 1,182.39
Transfer Lumber and Shingle Co., now, Weather Best Stained Co., Inc., North Tonawanda..... 825.60

W

Wadsworth, Mrs. Alice H., Geneseo. 645.57
Warner, Mrs. Nellie B., Amherst Estates, Eggertsville 5,305.11
Weil, Samuel M., Rochester..... 1,674.41
Western New York Water Company, Buffalo 688.63
Westman, John A., Jamestown..... 615.71
Whedon, LeGrand S., Medina..... 1,372.80
Whittier, Leonard E., Elmira..... 3,581.13
Williams, Harry D., Buffalo..... 1,393.61
Wilson River Lumber Co., Olean.....10,982.29
Wolcott, Charles J., Rochester..... 1,815.65
Wood & Brooks Co., Buffalo.....19,003.39
Wood, Richard L., Buffalo..... 690.93
Wood, H. R., Est. of; Mrs. Alice M. Wood, executrix, Rochester..... 7,439.10
Woodbury, Mrs. A. M., Hornell..... 531.56
Woodhead & Lindsay Co., Inc., Rochester 2,068.26
Woodworth, Inc., Rochester 6,130.14

Y

Young, Ann H., Est. of; Sue S. Hopkins and W. W. Hopkins, executors, care David I. Hubar, Detroit, Mich.13,474.77

Z

Zeller, Edward G., Buffalo..... 776.51
Zeller, Henry C., Buffalo..... 722.19

New Jersey

FIRST DISTRICT.

A

Allen, William M., Woodbury.....$1,490.84
Asbury Park Golf and Country Club, care Ward & Ward, Ocean Grove.. 548.65
Atlantic Guaranty and Title Ins. Co., Atlantic City 831.74

B

Baird, David, Est. of; David Baird Jr. and First National State Bank (now First Camden National Bank and Trust Co.), executors, Camden 2,738.82
Bauer, J. F., Riverton..... 738.51
Blackwood Estates, Blackwood..... 654.81
Bordentown Banking Co., Berdent'n 858.83
Boro Busses, Inc., Red Bank..... 510.19
Bourgeois, George A., Atlantic City.. 1,898.29
Bozarth Corp., A. J., Egg Harbor City 3,146.15
Bridge Garden Corp., Camden..... 5,008.51
Bright, Robert, North Wildwood..... 6,369.91
Brown, O. H., Est. of; Benjamin B. Pierce, Frederick F. Schock and Peter Brown, executors, Spring Lake 538.94
Browne, Mrs. Alice B., Princeton..... 4,165.63
Buchanan & Smock Lumber Co., Asbury Park 8,570.38
Buzly, Walter J., Atlantic City..... 3,281.39

C

Casino Pier Co., Wildwood..... 836.30
Central Loan & Finance Co., Atlantic City 1,602.86
Citizens' Finance Corp., Gloucester.. 576.64
Clayton, Ross M., Asbury Park..... 4,081.63
Coffin, Edward, Est. of; Camden Safe Deposit & Trust Co., trustee, Camden 641.67
Conover, Mrs. Alice W., Elmer..... 1,898.27
Crescent Armored Wire Co., Trenton 2,511.75
Crescent Insulated Wire & Cable Co., Trenton 3,371.95
Crowell, Calvin S., Est. of; R. Herbert Crowell, surviving executor, care Barry Mohun, Transportation Building, Washington 1,734.40

D

Davison, Herbert C., Princeton..... 898.00
Dobbs, Samuel B., Ventnor..... 1,884.38
Draper, Burleigh B., W. Haddonfield 659.22
Dunn, John C., Camden..... 2,042.30

F

Feather Co., S., care Milton M. Wecht, 277 Broadway, New York.. 5,928.28
Fields, William C., Waterford Works 609.33
Fidelity Realty Co., Ocean City..... 879.92
First Nat. Bank & Trust Co., Paulsboro 1,347.54
Fogg, A. Randolph, Ocean City..... 2,517.45
Fox, Ben R., Atlantic City..... 853.61

G

Gidding, Benjamin, Wildwood..... 1,015.79
Goldenbaum, William J., Trenton.. 1,980.76
Green, George G., Est. of, C. G. Green Jr. and Camden Safe Deposit & Trust Co., executors, Camden..24,735.28

H

Haddon, Charles K., West Haddonfield 24,383.58
Harris H. G., Atlantic City..... 5,130.00
Hilton, Samuel, Trenton..... 893.14
Hoffman, William H., Riverside..... 877.62
Holdcraft, George, Sewell..... 792.53
Hollingshead Co., Camden..... 4,661.51
Hohman Rubber Co., Trenton..... 605.70
Home, Richard B., Daytona Beach, Fla. 669.93
Hotel Traymore Co., Atlantic City.. 584.08
Howell, Aaron, Est. of, Mrs. Sara B. Howell, executrix, Camden..... 1,344.96
Herlick, George M., Asbury Park.. 6,200.05

I

Ireland, John A., Atlantic City..... 2,285.42

J

Johnson, Eldridge R., Camden..... 2,776.51

K

Kearney, Henry S., Est. of, Lakewood Trust Co., Mrs. Alice de Wolf Kearney, executors, Lakewood..... 548.80
Keller, Mrs. Harriet, Atlantic City.. 702.56
Keller, J. E., Atlantic City..... 1,350.13
Kennard, Mrs. Anna B., Moorestown 1,865.10

L

Lippincott Realty Co., Earl R., Collingswood 861.95
Long Branch Banking Co., Long Branch 716.62

M

McMahon, Frank, Red Bank..... 1,371.97
Maddocks Sons Co., Thomas..... 3,600.84
Maidwell Hosiery Co., Riverside..... 1,508.32
Mansbach, Abe, Atlantic City..... 6,439.98
Marlborough Blenheim Co., Josiah White & Sons Co. and Aldine Co., Atlantic City 21,795.44
Martin, Thomas F., Bridgeton..... 908.75
Martin, William L., Bridgeton..... 556.86
Matawan Title Co., Matawan..... 501.82
Meadow Lane and Improvement Co., Camden 4,521.52
Mechanics' Natl. Bank, Millville..... 1,064.41
Miller, Mrs. Edria Allen, Monmouth Beach 1,810.43
Millville Trust Co., Millville..... 1,411.60
Minford, Lewis Wain, Est. of, American Exchange Irving Trust Co. administrator, and Clarence B. Davison surviving executor of 60 Bway., New York..... 2,010.80

N

North Palm Beach Land Co., Trenton 3,620.83

O

Ocean City Sewer Co., successor Ocean City Sewer Service Co., c/o Louis D. Blum, 110 E. 42d St., New York..... 771.52
Ocean City Water Co., c/o Louis D. Blum, 110 E. 42d St., New York.... 4,848.40

P

Paul's Garage, Inc., Trenton..... 1,049.50
Peerless Kid Co., Camden.....13,020.43
Pollock, Benjamin, Laurel Springs..... 503.73

R

Reed, Latham G., Locust..... 509.39
Richardson, H. S., 17 Battery Pl., New York 13,366.12
Roberts, Horace, Moorestown..... 877.87
Roebling, F. W. Jr., Trenton..... 3,201.62
Roebling, Karl G., Est. of, Blanche O'Brien and Robert Clowry Roebling executors under will, 843 Transportation Bldg., Washington.....24,375.88
Roebling, Washington A., Est. of, Trenton Trust Co. executors, Trenton 16,338.13
Russell, Archibald D., Est. of, The Farmers' Loan and Trust Co. executor, New York.....68,681.30
Russell, U. S., Est. of Archibald, D., Farmers' Loan and Trust Co., New York.....22,974.08

S

Saul, Atlantic City..... 1,274.41
Schaub, Wm. C., Spring Lake..... 814.55
Schormaber, Henry, Woodbury..... 785.84
Schull Co., Camden..... 830.44
Seashore and Husted Express and Storage Warehouse Co., Atlantic City 809.67
Shellbourne Grand Hotel Co., Lakewood 5,422.97
Siegal, Harry, Trenton..... 680.28
Sigmund, Eisner Co., Red Bank..... 1,801.99
Slape, John C., Atlantic City..... 755.23
South Jersey Title and Finance Co., Atlantic City 535.42
Staats, Walter J., Merchantville..... 750.58
Steinbach, Arthur C., Asbury Park..10,821.17
Stern, Samuel, care of F. W. Greenfield, 507 5th Av., New York..... 615.99
Stokes, Mrs. Nan B., Trenton.....11,863.14
Stokes Rubber Co., Joseph, Trenton. 1,242.61
Stults Jr., Louis R., Keyport..... 1,123.09
Stuyvesant, Louis R., Allamuchy..... 1,832.67
Sunset Realty Co., Elberon..... 858.57
Sutton, Edward M., Ocean City..... 2,653.52
Swift, George W. Jr., Inc., Bordentown 1,662.38

T

Taylor, G. Wilber, Camden..... 854.83
Thermoid Rubber Co., Trenton.....14,878.31
Thomas, Wm. S., Cape May Court House 2,097.08
Tilton, Chas. P., Atlantic City..... 3,849.38

U

United N. J. Ry. and Canal Co., Trenton 13,782.98

V

Victor, Annie M., Est. of, Charles S. McVeigh, Thomas F. Victor and Johnfritz Achelis, executors, 60 Wall St., New York..... 1,399.66

W

Walden, Samuel L., Atlantic City.... 5,875.31
Weisbach Co., Allenhurst..... 1,094.11
Werthiem, Sanders A., Allenhurst..38,909.11
West Jersey Paper Mfg. Co., Camden 980.02
Whiteall Tatum Co., Philadelphia..... 3,357.24
White, Charles D., Atlantic City..... 6,314.54
White, Mrs. Margaret D., Atlantic City 824.14
Whitehead Brothers Rubber Co., Trenton 508.94
Whitman, Geo. W., Est. of, Miss Jessie L. Whitman, executrix, Francis E. Dorne, executor, care of A. M. Churchill, American Bank Bldg., Portland, Ore. 1,039.70
Whittaker, Elmer E., Est. of, Summit Trust Co., executor, Summit..17,036.71
Wilson Jr., George B., 516 Pennsylvania Bldg., Philadelphia..... 1,520.14
Wilson, John O., Camden..... 1,372.01
Willis, Robert M., Pleasantville..... 3,262.72
Wirtschafter, H., Trenton..... 884.81
Wood, Lewis, Monroeville..... 590.80

FIFTH DISTRICT.

Aitkin, Thomas, Hasbrouck Heights. 886.97
Allegart, Edgar, Newark..... 945.81
Allison, William O., Est. of Harry J. Schnell and Frank V. Baldwin executor, care Edward J. Moriorty, 195 Broadway, New York City..... 927.86
American Gas Accumulator Co., Elizabeth 1,727.88
American, British and Continental Corp., 15 Exchange Place, Jersey City 837.44
American Metal Moulding Co., 146 Colt St., Newark 2,018.34
American Sugar Refining Co., Washington and Essex Sts., Jersey City.12,802.87
American Ice Co., 15 Exchange Place, Jersey City 106,227.81
Anness, Mrs. Hattie M., 73 Glenwood Av., Jersey City 1,604.21
Armstrong, Peyton B., Est. of Mrs. Emma B. Squire administrator, Orange 2,786.75
American Sugar Refining Co., Washington and Essex Sts., Jersey City.27,030.22
Associated Dry Goods Corp. of Virginia, Hoboken 892.93
Baglia, Alphonse, 32 North 6th St., Newark 2,312.87
Baird Rubber and Trading Co., South Orange 2,149.83
Ballantine & Sons, P., 58 Freeman St., Newark 4,687.43
Bamberger & Co., Market, Washington and Halsey Sts., Newark..... 4,367.40
Bamberger & Co., L., and Chester Realty Co., Market and Halsey Sts., Newark 812.85
Bamberger & Co. and Affiliated Co., Chester Realty Co., Newark..... 2,099.43
Barber, Sarah Postelwaite, Est. of, U. S. Trust Co. of New York executor, 45 Wall St., New York City 4,834.31
Besler, William G., Plainfield..... 1,561.56
Behrmann, Mrs. Bertha C., 237 Union St., Jersey City..... 3,730.60
Belmont Garner Store Co., North Bergen 1,024.14
Bergen Acres, Inc., care George C. Felter Jr., Hackensack 2,011.40
Bergen County Loan Assn., Hackensack 1,658.98
Beverly Corp., 15 Exchange Place, Jersey City 10,448.42
Beverly Corp., care National Security Co., 115 Broadway, New York City. 7,497.69
Bittles, William J., East Orange..... 2,431.13
Blakeslee, George E., Est. of, Louise J. Blakeslee administrator, Hackensack 1,035.95
Blauvelt, William D., care Second National Bank, Paterson..... 738.13
Bober, Mrs. Anna, care Lillian Bober, Elizabeth 1,177.11
Booth & Bro., Alfred W., Newark.. 2,861.53
Botony Worsted Mills (Passaic, N. J.), care Holmes, Brewster & Ivins, 815 15th St. N. W., Washington.1,907,770.96
Boyle, John F., 500 Montgomery St., Jersey City 1,193.36
Brady, Miss Rose, Bayonne..... 5,980.02
Brady's Sons C., Inc., James, Bayonne 3,760.02
Breakenridge & Tichnor, Inc., 738 Broad St., Newark..... 832.83
Breen Silk Co., Phillipsburg..... 1,922.32
Brewster Holding Co., Inc., Bogota.. 574.74
Brilliant Silk Hosiery Co., Bloomfield 1,540.12
Bridal Realty Co., Short Hills..... 553.63
Bull, Archibald H., Est. of Ernest M. Bull trustee, 40 West St., New York 8,892.16
Bushnell, Frideric C., deceased, donor Eleanor F. Bushnell, executrix, Hackensack 1,505.12
Butler, Inc., James, Nelson Av. and School St., Long Island City.....14,356.07
Butler Water Co., now New Jersey Water Service Co., 27 William St., New York 838.54
Butterfield, W. J., Plainfield..... 1,170.34
Byrne, Henry, Est. of Lincoln Trust Co. and Harry J. Byrne, executors, 382 Mercer St., Jersey City..... 3,447.46

C

Campbell, C. B., South Orange..... 3,396.96
Cane, Frederick W., Est. of Hackensack Trust Co., executor, Hackensack 853.72
Carpenter, Wm. T. E., East Orange 1,003.44
Carson Newton Co., 31 Prospect St., Newark 884.76
Carteret Foundry Co., Inc., 3 Pacific Av., Jersey City..... 856.98
Central R. R. Co. of N. J., care of Wm. T. Black Southern Bldg., Washington 842.53
Chein & Co., J., Harrison..... 840.00
Chester Realty Co., Market, Washington and Halsey Sts., Newark.. 1,010.64
Chubb, Hendon, 57 South William St., New York 11,364.75
City Trust Co. of Passaic, Passaic.. 1,752.43
Claflin, John, 259 South St., Morristown 1,420.87
Clephane, Mrs. Pauline M., Linden Av., Englewood 720.11
Cochrane, Adam W. S., Est. of Ernest P. Hoes, Anna L. C. Cochrane and Seth B. French, executors, care of Hoes, Low, Miller, attorneys, 30 Broad St., New York..... 1,056.90
Coleman, Walter J., 11 Oakland Av., Jersey City 1,518.46
Coles, Est. of J. Ackerman, Fidelity Union Trust Co., executors, 755 Broad St., Newark 3,032.29
Colonial Life Ins. Co. of America, 921 Bergen Av., Jersey City..... 4,231.95
Colpitts, Walter W., Princeton..... 1,114.35
Colonial Life Ins. Co. of America, 921 Bergen Av., Jersey City..... 9,232.29
Consolidated Fruit Jars Co., New Brunswick 811.03
Consumers Coal & Ice Co., Bayonne 818.16
Cook & Genung Co., 16 Jersey St., Newark 1,253.61
Consumers Service Oil Co., 198 Halsey St., Newark 1,093.17
Cotex Corp., 331 and 369 Oliver St., Newark 835.74
Country Club Estates, Inc., South Orange 801.19
Country Club Sites, Inc., Orange..... 801.26
Cooper Breakenridge, Inc., 60 Park Place 810.36
Cox, Inc., Everett, 8 Faye Place, Jersey City 1,406.25
Crane Co., Arthur D., 17 Academy St., Newark 5,443.54
Crocker, Wheeler Elec. Mfg. Co., Ampere 1,872.02
Crome, A. W., & Son, Inc., 338 Palisade Av., Jersey City..... 804.69
Crossman Co., South Amboy..... 1,215.13
Cummings, Dennis J., Inc., 534 Mercer St., Jersey City..... 1,139.60
Cutler, Ella Poole, Est. of, Earle Newton Cutler, exec., Morristown.. 1,509.21
Cutter, Frederick S., care Carter & Co., 115 Broadway, New York.... 1,455.07
Cyphers Co., A., Inc., 65-71 Nesbit Av. 1,408.13

D

Davis, Bournonville Co., 2 Rector St., New York..... 1,427.16
De Fronzo, Arcangelo, Newark..... 1,009.73
De Mattia Foundry & Machine Co., Clifton 654.89
Dexter Bldg. Supply Co., Elizabeth.. 648.74
De Yoe, J. W., Paterson..... 804.84
Diehl, Peter C., Est. of, Anna C. Otto, adm., care Lyon & Lyon, Evans Bldg., Washington..... 667.47
Dixon Crucible Co., Joseph, Wayne and Monough Sts., Jersey City.... 1,512.21
Dominick & Haff, Inc., Trenton.... 2,282.05
Dudley, John M., Est. of, Mrs. Juliet Dimock Dudley, exec., Elizabeth.. 4,238.83
Duffy, John, 156 Adams St., Newark 3,800.17
Duke, James B., Est. of, Nanaline H. Duke, Wm. R. Perkins and George G. Allen, exec., 535 5th Av., New York.....122,606.93
Du Pont Viscoloid Co., Arlington..... 3,004.84

E

Edgar Brothers Co., Metuchen..... 3,587.89
Edison Portland Cement Co., care Lybrand Ross Bros. & Montgomery, Investment Bldg., Washington 21,237.58
Edison, Thomas Alva, care J. Marvin Haynes, Washington 923.96
Elevator Supplies Co., Hoboken..... 553.82
Elgin Silk Co., 130 Madison Av., New York 879.17
Elm Auto Supply Co., 273 Halsey St., Newark 1,327.63
Elitex Mills, Inc., care American Rayon Products Corp., 176 Madison Av., New York 882.13

Continued on Following Page.

Lists of Large Amounts Repaid by Goverment to Taxpayers in 3 Eastern States

Continued from Preceding Page.

Emery, James A., care Weill, Wolff, Satterlee & Blakely, Munsey Bldg., Washington ... 827.65
Emery, John R., Est. of, Montclair Trust Co., exec., Montclair ... 16,035.40
Erbsloh, Mrs. Fanny E., Rumson ... 834.44
Ernst Land Co., 619 Prudential Bldg., Broad St., Newark ... 883.44
Essex Dairy Co., 195 Madison Av., New York ... 27,775.50

F

Fabian, Mrs. Rose, Paterson ... 1,326.64
Fairmount Corp., 110 William St., New York ... 579.47
Federal Title and Mortgage Guaranty Co., Orange ... 2,437.60
Ferguson Brothers Mfg. Co., Hoboken ... 2,048.81
Fidelity Union Trust Co., 755 Broad St., Newark ... 18,782.24
Fiedler Service Corp., 24 Park Pl., Newark ... 887.47
Flockhart, James, care of Flockhart Foundry, 60 Polk St., Newark ... 4,755.72
Ford's Porcelain Works, Perth Amboy 518.13
Forest Hill National Bank of Newark, 37 Bloomfield Av., Newark ... 1,640.10
Forstmann, Mrs. Adoline, care of Lylbrand, Ross Brothers & Montgomery, Investment Building, Washington, D. C. ... 82,310.31
Forstmann & Huffmann Co., Passaic 1,875.54
Forstmann, Julius, care of J. Marvin Haynes, Investment Building, Washington, D. C. ... 12,998.53
Forstmann, Julius, care of Robert H. Montgomery, Investment Building, Washington, D. C. ... 1,384.87
Four-One Box Machine Makers, Rockaway ... 924.22
Fowler, Peter H., Bloomfield ... 2,865.30
Fraser, George C., 20 Exchange Pl., New York ... 2,601.42
Fricke, Gustave, 781 Ocean Av., Jersey City ... 508.23
Frits, George H., South Orange ... 547.88

G

Gardner, Adelia K., estate of George Leroy Hallock, sole beneficiary, care of Smith & Slingerland, Prudential Building, 765 Broad St., Newark ... 2,101.02
Geering, Emile, Est. of, Wayne Dumont, executor, Paterson ... 2,150.22
General Leather Co., 420 Frelinghuysen Av., Newark ... 2,707.07
Gilt Edge Silk Mills, Inc., Paterson 633.13
Glenwood Land Co., care of F. C. Redings, 314 West Fayette St., Syracuse, N. Y. ... 526.42
Gmelin, Paul, 101 Park Av., New York ... 3,206.92
Gordon, Frederick S., Short Hills ... 833.00
Gorlin Construction Co., Inc., 23 Warner Av., Jersey City ... 753.05
Gray, Augustus T., Hillside ... 1,003.73
Great Eastern Grocery Stores Co., now Great Eastern Stores, Paterson ... 5,504.94
Grebenstein, Charles H., Weehawken 2,141.46
Greenspan, Natan, Paterson ... 2,132.22
Gregg Company, Ltd., Hackensack ... 2,672.49
Griffith, Parker O., 1,016 Broad St., Newark ... 516.07
Griffith, Theodore M., 1,016 Broad St., Newark ... 516.07
Grodnick, Mrs. Dorothy M., % M. Coopersmith, 100 West 72d St., New York ... 553.77
Guaranty Mortgage and Title Ins. Co., Passaic ... 568.06

H

Haenichen Brothers Silk Co., Inc., Paterson ... 1,858.85
Halls, William, Jr., 15 Exchange Pl., Jersey City ... 3,271.07
Haltmayer, F., Passaic ... 1,718.30
Hampton, Charles H., Est. of, Henry R. Carse and Charlotte T. Hampton, exec., 5 Nassau St., New York 680.69
Hand, William, Paterson ... 661.85
Hardenbergh, Mrs. Adelaide C., Bernardsville ... 1,384.70
Haring, Miss Bessie B., Montclair ... 2,810.53
Hauckins, Wilford J., % Foundry Co. American Machine, 5,526 2d Av, Brooklyn ... 547.33
Henry, Archibald M., 68 Kensington Av., Jersey City ... 1,211.68
Hentz, Henry, Est. of, Leonard S. Hentz and Phelan Beale, exec. Madison ... 1,339.36
Heppenheimer, William C., 291 Montgomery St., Jersey City ... 8,701.91
Herbert, John W., 31 Nassau St., New York ... 1,046.13
Highland Trust Co. of N. J., West Hoboken ... 1,327.25
Hinchliffe, John D., Paterson ... 1,690.22
Hoboken Land and Improvement Co., Hoboken ... 6,796.01
Hoboken Printing and Publishing Co., Jersey Publishing Co., successor, Hoboken ... 5,278.10
Hopper, Garrett A., Est. of, Cornelius Doremus, exec., % Lyon & Lyon, Evans Bldg., Washington ... 588.64
Howe, Annie H. B., Est. of, Orange Nat'l Bank, Orange ... 4,433.86
Hudson Fireproof Block Co., Homestead ... 3,113.60

I

Ingalls, Louise H., trust, Montclair Trust Co., trustee, Montclair ... 5,080.53
Ingersoll Dollar Pen Co., Charles H., East Orange ... 6,407.97
International Arms & Fuse Co., 511 5th Av., New York ... 10,942.02
International Curtis Marine Turbine Co., 15 Exchange Pl., Jersey City 185,199.79
Interstate Crushed Stone Co., Springfield ... 613.14
Isham, Henry H. estate of, executor Union County Trust Co., Elizabeth 2,989.27

J

Jacobs, Louis W., 12 Newark Av., Jersey City ... 675.78
Jacobson-Aschwald Co., 24 Branford Place, Newark ... 704.44
Janner, Miss Amalia, care of Eugene Schaefer, Maywood ... 1,514.10
John Fib Co., 2710 Grand Central Terminal, New York ... 1,895.70
Johnson & Johnson, New Brunswick $2,781.84
Johnston & Murphy, 42 Lincoln St., Newark ... 1,583.73

K

Kaufherr & Co., 42 Garden St., Newark ... 1,581.60
Keller, Louis, estate of, Charles K. Beekman exec. u/w, 555 Park Av, New York ... 2,279.09
Kensico Realty Co., 19 Kensington Av., Jersey City ... 855.67
Keuffel, W. G., Hoboken ... 8,881.82
Kinsey, Geo. W., Paterson ... 1,417.07
Kip, Irving D. estate of, Passaic National Bank and Trust Co. and Edith Howe Kip exec., Passaic ... $632.18
Klein, Frank C., 320 B'way, N. Y. ... 2,284.88
Klots Throwing Co., care of E. E. Rossmore, 270 Madison Av., N. Y. 25,707.47
N. Y. ... 25,708.47
Knickerbocker Co., 2,854 Boulevard, Jersey City ... 7,754.16
Knox, est. of Edith M., John L. Griggs, exec., Paterson ... 2,264.26
Khun, Ferdinand, Passaic ... 1,642.64
Kuser, Mrs. Susie Dryden, Bernardsville ... 1,676.58
Kyriss, Miss Helen, care of Eugene Schaeger, Maywood ... 1,652.83
Krebs, Jolen P. est. of, Bayonne Trust Co., adm., Bayonne ... 784.59

L

Lake Hopatcong Ice Co., Bayonne ... 854.71
Lammardo, Giuseppi, Upper Montclair ... 598.59
Lauter Co., 591 Broad St., Newark ... 14,048.44
Lederer, Albert, est. of, Rudolph Lederer, Darwin H. Goldsmith and Edward Levy, exec., Passaic ... 571.72
Lederer, Rudolph, Passaic ... 560.64
Leiper, Rev. Henry S., 287 Fourth Av., New York ... 519.51
Levenstein, Charles, Paterson ... 517.53
Linde, Griffith Co., 4th Av., Newark 1,390.09
Lindeman & Co., Inc., 210 Bigelow St., Newark ... 818.89
Linkroun, Leonard C., Hackensack ... 1,268.31
Leister, Richard P., Verona ... 650.23
Lowe Paper Co., Ridgefield ... 1,339.45

M

McMillan, Marion, Est. of, Mrs. Jane MacMillan, adm., care of Deane & Cook, 12 East 41st St., New York ... 12,372.61
McClave & Sons, Inc., E. W., care of Lybrand, Ross Bros. & Montgomery, Investment Bldg., Washington ... 864.11
McKenzie, Kenneth M., Rutherford, N. J. ... 1,934.51
McLaughlin, Dennis, Est. of, Dennis, McLaughlin and John A. McLaughlin, ex., 491 Grove St., Jersey City ... 4,309.92
McLean Co., Andrew, care of J. Marvin Haynes, Investment Bldg., Washington ... 1,888.65
Mackenzie, Mrs. Anna Busch, Bound Brook ... 574.26
Maisel, Carl, Montclair ... 1,185.50
Maltole Chemical Co., Newark ... 7,313.16
Mandeville, Jennie Jameson, Est. of, Fifth Ave. Bank and John B. Coyle, ex., 530 Fifth Av., New York ... 1,947.85
Mathews & Co., Inc., A. M., Orange 969.97
Merck Corp., Rahway ... 1,934.81
Meyer & Klein Co., 74 Montgomery, Jersey City ... 6,707.20
Meyer Realty Co., care of J. H. Cohn, 972 Broad St., Newark ... 636.46
Middlesex Ice & Cold Storage Co., New Brunswick ... 966.21
Middlesex Water Co., Elizabeth ... 2,869.88
Midland Beach Co., Paterson ... 522.12
Miller, Mrs. Minnie, 71 Treacy Av., Newark ... 974.58
Minaham Realty Co., care of J. P. W. Keely, 31 Clinton St., Newark 1,103.64
Mitchell, Inc., James, Laber Bank Bldg., Jersey City ... 1,028.14
Mooney, Inc., James, 470 Montclair ... 540.42
Moore & Co., Edward C., 211 Meeker Av., Newark ... 713.90
Morris County Golf Club, care of Percy W. Crane, 200 Southern Bldg., Washington ... 1,880.84
Morris Machinery Co., 90 Chestnut, Newark ... 663.17
Morris Motor Car Co., 2,391 Boulevard, Jersey City ... 1,135.85
Morse, Michael M. (formerly Moerovitch), P. O. Box 1,761, West Palm Beach, Fla. ... 510.22
Mott, Howard S., 170 Broadway, New York ... 1,207.37
Mumford, Thomas J., Est. of, Arthur B. Crome and Asa F. Randolph, ex., Plainfield ... 19,224.60
Mutual Benefit Life Ins. Co., 300 Broadway, Newark ... 1,075,361.46
Mutual Silk Throwing Co., Paterson 549.68

N

National Bank of New Jersey, New Brunswick ... 585.41
National Dining Car Co., Inc., Bayonne ... 2,062.60
National Silk and Dyeing Co., Paterson ... 13,443.73
Needham Gas Appliance Co., 41 Brook Av., Passaic ... 644.38
Neureiter, George, Est. of; James P. Kelly, Ruth C. Hoffman and R. W. Lewis, executors, Elizabeth ... 1,904.97
Newark Stock Yards, 32 Plane St., Newark ... 2,038.96
New Jersey Button Works, Duryea and Dickerson Sts., Newark ... 1,348.05
New Jersey Machine Corp., Hoboken 1,576.02
New Jersey General Security Co., Paterson ... 1,132.0[illegible]
New Jersey Insurance Co., 40 Clinton St., Newark ... 2,532.69
New Jersey Worsted Spinning Co., succeeded by N. J. Worsted Mills, Garfield ... 20,332.21
Oberheit, Wilhelm, Paterson ... 1,501.95
O'Connell, Mrs. Mary C., Hackensack ... 974.44
Opdyke, Levings A., 55 Clinton Av., Jersey City ... 668.46
Orcutt, Mrs. Kate Good, South Orange ... 1,206.41
O'Toole, John, Est. of, William J. O'Toole and Arthur O'Toole, adm., 47 Duncan Av., Jersey City ... 1,568.47
Packard Realty Co., 117 Vassar Av., Newark ... 754.32
Page Refrigerator Co., Inc. (Harry), 386 Broad St., Newark ... 649.66
Palmer, Charles A., Paterson ... 1,721.34
Paramount Oil Co., Hudson, N. Y. ... 739.96
Passaic Metal Ware Co. and Metal and Ware Land Co., Passaic ... 3,281.21
Passaic Print Works, Passaic ... 9,058.39
Pease, Mrs. Jeanette T., care W. Thorne Kissel, Peapack ... 881.79
Peoples Bank and Trust Co., Passaic ... 1,501.79
Perrine, Joseph M., 415 Ridge St., Newark ... 879.21
Peter Brewing Corp., Union City ... 1,362.55
Pomeroy, D. E., Englewood ... 538.19
Pompeian Mfg. Co. and Pompeian Co., 105 Hudson St., Jersey City ... 5,071.87
Prehn, Miss Constance, care Oscar E. Seibass, Passaic ... 867.74
Prescott, James E., Est of; William D. Tracy and M. C. Tracy, trustees under deed of trust, 46 W. 51st St., New York ... 639.36
Prudential Insurance Co. of America, 755-769 Broad St., Newark ... 3,788,129.76
Purity Co-operative Association, Paterson ... 1,226.84
Pyrene Mfg. Co., 560 Belmont Av., Newark ... 10,080.99

R

Radio Distributing Corp., Inc., 558 Broad St., Newark ... 550.67
Raff & Son, Inc., Paterson ... 6,522.73
Rankin, William H., Est. of, Robert L. Braden and Union County Trust Co., executors, Elizabeth ... 1,148.12
Rice, S. N., Highland Park ... 2,009.53
Ridgewood Trust Co., Ridgewood ... 760.16
Riegal Sack Co., Jersey City ... 568.59
Roebling, John A., Bernardsville ... 2,065.83
Rogers, Jacob S., Est. of, William B. Symmes Jr., executor; Albert Fack, executor Est. of Flora E. Rogers, legatee, Est. of Jacob S. Rogers, % Arthur M. Churchill, American Bank Bldg., Portland, Ore.; John Gillatly, executor Est. of Edith Gillatly, legatee; Central Trust Co. of N. Y., executor Est. of Mary J. Westerfield, legatee; Delaware Trust Co., executor Est. of Annie Rogers Du Pont, legatee; Fulton Trust Co. of N. Y., of Howland Pell, executor Est. of Ella Rogers, legatee; Helen Rogers Bradford, legatee, Equitable Trust Co., surviving executor Est. of Theodora B. Rogers, legatee ... 10,377.10
Rogosin, Israel, % William Ball, 15 Park Row, New York ... 628.51
Ross, Emma Kate, Est. of, Peter Sanford Ross Jr., Roland T. Ross and Leland H. Ross, executors, East Orange ... 1,492.07
Ross, Mrs. Parthenia B., Madison ... 2,589.46
Roth, Isaac, Est. of Carrie Jacob and Moses Roth, executors, Orange 18,356.02
Royal Stamp Co., 150 Bay St., Jersey City ... 697.67
Ryan, George M., Elizabeth ... 545.90

S

Salmon Brothers, Inc., Netcong ... 641.16
Salmond, James, Est. of Archibald Salmond 2d, and James Salmond Jr., executors, Arlington ... 7,707.24
Sartois, Otto, 1 Burling Slip, N. Y. 2,575.45
Sayre, Est. of James R. Jr., 763 Broad St., Newark ... 1,105.77
Schaedel Realty Co., 130 Bruce St., Newark ... 1,205.45
Schaeffer, Dr. Ludwig, Maywood ... 5,043.55
Schloss, Leo, Inc., foot of Astor St., Newark ... 939.07
Schmidt, William, 825 South 11th St., Newark ... 21,022.84
Schmidt, William, 825 South 11th St., Newark ... 68,658.08
Schwarz & Son, 72 William St., Newark ... 893.72
Scudder, Wallace M., 510 Park Av., Newark ... 10,365.09
Scott & Bowne, care R. H. Montgomery and J. Marvin Haynes, Investment Bldg., Washington ... 893.37
Scott & Bowne, Bloomfield ... 1,125.59
Scott & Bowne, % Ralph T. Keyser, 15 William St., New York ... 1,435.59
Second National Bank and Trust Co., Hoboken ... 3,373.38
Sellew, Caroline B., Est. of, Mrs. T. G. Sellew, Charles Stewart, Phillips & A. Pyott Spence, executors, Montclair ... 894.15
Sexton, Walter E., 50 Broadway, New York ... 1,409.61
Simon, Moe, care of Standard Mills, Inc., 404 Broadway, New York ... 12,515.92
Society for Establishing Useful Manufacture, Paterson ... 1,133.11
Spicer Mfg. Co., South Plainfield ... 1,764.80
Spingarn, Joseph, 591 Summit Av., Jersey City ... 918.14
Squire, Pauline W., Est. of, Geo. H. Squire, executor, 47 Linden Place ... 1,244.54
Stamler, Chas. J., 29 Broad St., Elizabeth ... 671.57
Standard Realty Development Co., West Palm Beach, Fla. ... 2,963.77
Starrett, Mrs. Elizabeth R., South Orange ... 6,119.89
Steiner, Joseph, Est. of, Mrs. Lena Steiner, executrix, 51 Baldwin Av., Newark ... 6,745.10
Stobaeus, John B., Est. of, William C. Stobaeus, care of Robert T. Tedrow, Woodward Bldg., Washington ... 755.82
Stohn, Emil, 1,057 Summit Av., Jersey City ... 4,715.83

T

Taylor, Friedsam Co., Paterson ... 3,100.74
Tenafly Land Development Co., Union City ... 508.67
Thacker, Julie E., Est. of, First Natl. Bank of Morristown, executor, Morristown ... 859.36
Thomas & Betts Co., 36 Butler St., Elizabeth ... 1,231.78
Thomas, Helen Gertrude, Est. of, Edgar H. Boles and Frank H. Silvernail, executors, 148 Liberty St., New York ... 19,500.09
Tingley & Co., care of Alex Koplin, attorney, Transportation Bldg., Washington ... 36,241.03
Tingley & Co., Charles O., 8 Rost St. ... 843.96
Tirrell, James A., Warren and Anderson Sts., Phillipsburg ... 821.12
Townsend Co., S. P., care of Walter H. Robinson, 1,016 Munsey Bldg., Washington ... 19,577.27
Tredennick Co., Mark C., care of William A. Milligan, 324 Madison Av., New York ... 3,380.37
Trust Co. of New Jersey, Journal Square, Jersey City ... 975.07

U

Union Hill Elks Bldg. Corp., Union City ... 795.76
Union Towel Supply Co., care of Arthur B. Foye, Palen B. Rossman, Haskins & Sells, 37 West 39th St., New York ... 552.81
United Cork Companies, Lyndhurst ... 779.09
United States Trust Co. of Newark, 946 Broad St., Newark ... 778.36

V

Vanderpool, Emily N., et al., Dickinson W. Richards and George Richards, trustees, 141 Broadway, New York ... 2,442.73
Van Dyke, James E., Orange ... 1,023.95
Van Vlaanderen, Peter, Paterson ... 1,232.25
Van Wagenen & Schickhaus Co., 32 Plane St., Newark ... 2,494.38
Van Wyck, P. U. R., care of Mackay & Co., 14 Wall St., New York ... 8,869.57
Venture Exploration Corporation, 1 Exchange Place, Jersey City ... 1,631.96
Vosburgh Miniature Lamp Co., Orange ... 3,728.41
Vreeland Apparatus Co., Inc., 140 Cedar St., New York ... 3,186.80

W

Wadsworth, Joseph, 389 Clifton Av., Newark ... 4,325.96
Waldo Realty Co., Elizabeth ... 3,140.07
Waltons Works, Inc., care of Horace A. Moses, president Strathmore Paper Co., Mittineague, Mass. ... 7,126.30
Warner Chemical Co., 418 Lexington Av., New York ... 9,225.34
Watchung Reservation Estates, 31 Clinton St., Newark ... 1,665.83
W. B. Paper Box Co., 146 Summit St., Newark ... 892.77
West Anderson Realty Corp., Union City ... 997.72
West End Investment Co., Irvington 919.39
West Bergen Trust Co., 457 West Side Av., Jersey City ... 843.70
Wheeler Condenser and Engineering Co., Carteret ... 2,702.42
Whitney, Mrs. Gertrude, care of Mygatts & Mygatts, 44 Wall St., New York ... 1,132.37
White, Mrs. Grace B., 17 Fernwood Road, Summit ... 586.56
Williams, Stephen M., Est. of, Commercial Trust Co. of N. J. and Cordie M. Williams, executor, 15 Exchange Place, Jersey City ... 11,706.81
Wilsey Investment Co., care of Parsons, Closson & McIlvaine, 52 William St., New York ... 1,422.89
Wolff Furniture Co., Elizabeth ... 662.79
Wollen, Wm. C., Paterson ... 1,029.52
Wolverton, Miss Florence, Pirrstown 1,124.02
Wood, Frederic, Est. of, Mrs. Caroline Wood, administratrix, care of Lyon & Lyon, Evans Bldg., Washington ... 924.60
Woodhouse, Est. of, Elizabeth L., Savings Investment and Trust Co., trustee, East Orange ... 1,693.60
Work, Horace H., Madison ... 526.39
Wright, Aeronautical Corp., Paterson 3,513.39

Y

Young, Mrs. Alice B., Bernardsville 11,080.89
Young, Edward L., Exchange Place, Jersey City ... 1,317.50
Young, George R., Ridgewood ... 2,394.25
Younglove, Mrs. Gertrude, Elizabeth 1,181.60
Zimmerman, Karl, Passaic ... 832.85

Pennsylvania

FIRST DISTRICT.

A

Abrasive Co., Philadelphia ... $14,636.20
Avonmore Coal and Coke Co., care of Leslie M. Swope Co., Philadelphia ... 5,145.58

B

Barnes Co., A. C., Philadelphia ... 8,210.30
Bearings Co. of America, care of Lybrand, Ross Bros. & Montgomery, Washington ... 42,300.22
Bell Union Coal and Mining Co., Philadelphia ... 10,331.01
Bernstein, Est. of, Max Samuel, Arthur S. Arnold and Corn Exchange Bank, executors, Philadelphia ... 6,120.25
Best Kid Co., Philadelphia ... 36,396.48
Birdsboro Steel Foundry and Machine Co., care of Lybrand, Ross & Montgomery, Washington ... 166,350.46
Blair Co., J. C., Philadelphia ... 36,396.48
Bloch, Arthur, Philadelphia ... 13,428.79
Bloch, Bernard, Philadelphia ... 18,244.45
Bloch, Simon L., Est. of, Arthur Bloch and Bernard Bloch, Philadelphia ... 73,037.99
Bornot Bros., A. F. Co., Philadelphia ... 11,836.08
Bradlee & Co., Philadelphia ... 5,251.00
Broad St. Trust Co., Philadelphia ... 5,102.75
Brown, Henry I., Philadelphia ... 6,317.16
Brown, Millard D., Hatboro ... 15,984.27
Brooke Iron Co., E. and G., care of Lybrand, Ross Bros. & Montgomery, Washington ... 126,071.43

C

Cadwalader, Miss Dorothy E., Wayne ... 13,588.64
Central Trust Co., Altoona ... 13,016.16
Cincinnati, Richmond & Fort Wayne R. R. Co., Philadelphia ... 63,201.64
Commonwealth Casualty Co., Philadelphia ... 5,437.44
Continental Passenger Railway Co., care of Weill & Blakely, Washington ... 28,795.74
Conway, Wm., Est. of, Elizabeth H. Conway, Wm. Conway Jr., executors, care of Lybrand, Ross Bros. & Montgomery, Washington ... 71,319.98
Coolbaugh, Charles C., Philadelphia. 1,788.50
Cragin, Charles I., Estate of; H. Francis Cragin and Girard Trust Co., execs., care Maurice Bower Saul, Phila. ... 67,825.45
Curtis Publishing Co., care Weill, Wolff and Satterlee Blakely and A. E. Graupner, Washington ... 5,111.28

D

Day and Zimmerman, Inc., Phila ... 17,640.69
Delaware R. R. Co., The, Phila ... 6,219.67
Diamond State Fibre Co., Bridgeport. 3,508.20
Drexel, Anthony J., care Leslie M. Swope and Frederick E. S. Morrison, 750 Bullitt Bldg., Phila ... 11,116.93
Drexel, Geo. W. C., care J. K. Mathieson and J. C. McCarrigle, Phila. 21,795.10
Drexel, John R., care C. T. Bach, Phila. ... 7,510.43

E

East Broad Top R. R. and Coal Co., Phila. ... 6,498.54
Electric Storage Battery Co., Elizabethtown ... 27,701.74
Emery, John J., Estate of; Girard Trust Co., trustee, care Maurice B. Saul, Phila. ... 671,174.45

F

Fidelity Mutual Life Ins. Co., Phila. 81,507.52
Fleisher, Benjamin W., Estate of; Northern Trust Co., Arthur A. Fleisher and David T. Fleisher, execs., Phila. ... 5,499.13
Florance Pipe Foundry and Machine Co., Phila. ... 6,616.64
Foley Advertising Agency, Inc., Phila. ... 35,121.71
Fousts Sons, Wm., Glen Rock ... 10,438.79
Frazier, George Harrison, care F. E. S. Morrison, Phila. ... 101,456.90
Fry, Wilfred W., Phila. ... 7,896.84

G

Gimbel, Jacob, Estate of; Isaac Gimbel, Charles Gimbel, Daniel Gimbel and Ellis A. Gimbel, execs., Phila. 6,786.36
Globe Automatic Sprinkler Co. of Penn. and subsidiary corporations, Phila. ... 15,535.73

H

Haas, Harry J., care George K. Watson, Phila. ... 60,580.27
Hessenbruch, Ida M., Estate of; Herman M. Sessenbruch and The Girard Trust Co., execs., Phila ... 28,699.77
Hoffman, Inc., B. F., care Richard S. Doyle, Southern Bldg., Washington, D. C. ... 5,109.26
Howe, Mary W. F., Estate of; Alfred G. B. Steel and Louis E. Kirk, execs., care Frederick E. S. Morrison, Phila. ... 9,147.49
Hughes's Sons Towing and Transportation Co., A. S., Philadelphia ... 19,691.34

J

Jaycox, J. McIntyre, care H. Kilbourne ... 5,937.43
Jenkins, Charles W., Estate of, Provident Trust Co. of Philadelphia, administrators, c. t. a., Philadelphia 8,965.06

K

Kay Coal Mining Co., Everett ... 7,792.30
Kreider Co., A. S., Anneville ... 39,706.18

L

Lafrance Mfg. Co., Philadelphia ... 5,509.02
Landis Tool Co., Waynesboro ... 5,962.53
Lanston Monotype Machine Co., Philadelphia ... 15,931.78
Lasher, Mrs. Georgeine S., Hyldel ... 7,496.05
Lavino and Co., E. J., Philadelphia. 5,134.43
Lavino, Edward George, Estate of, Marie Louise Lavino, executrix, care Edwin M. Lavino, Philadelphia ... 74,509.38
Lavino, Ed. J., Philadelphia ... 249,515.45
Lavino, Edwin M., Philadelphia ... 31,919.01
Lavino, Henry F., Estate of, Philadelphia Trust Co. and Edwin M. Lavino, executors, Philadelphia ... 52,233.09
Lea, Charles M., Estate of, Charlotte Augusta Lea, F. Woodson Hancock Jr., F. Zerban Brown and John B. Lear, executors, care Ballard, Spahr, Andrews & Ingersoll, Philadelphia ... 12,633.71
Lees & Sons Co., Inc., Jas., Bridgeport ... 11,769.88
Lehigh Coal and Navigation Co., Philadelphia ... 217,836.82
Lehigh & New England R. R. Co., care Weill, Wolff, Satterlee and Blakely, Washington ... 8,068.55
Lehigh Valley Transit Co., 2 Rector St., New York ... 20,125.50
Lewis Co., Robert, Inc., Robert Lewis Co., successor, Philadelphia ... 30,670.58
Lloyd, Estate of John, Thomas J. Baldride, John M. Skyles and John Lloyd Jr., executors, Altoona ... 7,075.63

M

McCloskey, Jno. J., Estate of, Katherine A. McCloskey, Harry E. Gerhard and Grover Ladner, executors, Philadelphia ... 28,583.49
McFadden, Barclay, Philadelphia ... 6,838.91
McFadden & Bros., George H., care Lybrand, Ross & Montgomery, Washington ... 47,601.91
McFadden, George, care Lybrand, Ross & Montgomery, Washington ... 63,283.38
McFadden, George H., Est. of Girard Trust Co. and Ella L. Browning, Barclay McFadden and George McFadden executors, care of Lybrand, Ross & Montgomery, Washington ... 58,569.74
McKeon, Thomas, Philadelphia ... 28,032.68
Mathieu, Mrs. Mary E., Philadelphia 17,913.25
Mauney Steel Co., Philadelphia ... 24,590.62
Mount Union Refractories Co., Inc., U. S. Refractories Co., successor, Mount Union ... 25,033.47
Murphy, Joseph L., Est. of, Richard K. Stevens administrator, Philadelphia ... 17,498.81
Mutual Trust Co., Philadelphia ... 9,083.49

N

New Nixon Forrest Co., Philadelphia 13,839.85
Northern Central Rwy. Co., Philadelphia ... 26,630.51
Northern Ore Co., Philadelphia ... 7,031.82

P

Paley, Jacob, Philadelphia ... 26,837.22
Paley, Samuel, Philadelphia ... 47,539.50
Paley, William S., Philadelphia ... 17,546.18
Panfield, Mrs. Anne W., Philadelphia ... 42,692.41
Penn Central Light and Power Co., Altoona ... 47,822.39
Penn. Fireboard Corp., York ... 5,347.02
Penn. Mutual Life Ins. Co., Philadelphia ... 504,907.38
Penna. Sugar Co., Philadelphia ... 11,284.34
Perlistein, Harris, Est. of, Nathan Perlistein, Max Perlistein, David H. Cohen and Fage Mollie Perlistein executors, Philadelphia ... 8,583.15
Philadelphia Cricket Club, care of P. S. Talbert, Washington ... 9,564.28
Philadelphia Electric Co, The, Philadelphia ... 282,608.67
Philadelphia Life Ins. Co., Philadelphia ... 10,934.93
Philadelphia and Reading Coal and Iron Co., Philadelphia ... 46,549.50
Philadelphia Storage Battery Co., care of Carson & Slack, Washington ... 668,901.19
Philadelphia Traction Co., care of Weill & Blakely, Philadelphia ... 17,099.36
Pine Tree Silk Mills Co. ... 5,378.48
Pitts., Ft. Wayne & Chicago Ry Co. 12,179.28
Pittsburgh, Youngstown & Ashtabula Ry. Co. ... 5,351.28
Powell, Mrs. Elizabeth M. ... 13,785.48
Presbyterian Ministers Fund for Life Insurance, Philadelphia ... 47,023.65
Provident Mutual Life Ins. Co. of Philadelphia ... 495,373.23

Q

Quaker City Tank Line, Inc., St. Louis, Mo. ... 34,393.67

R

Real Estate Bonding Co., The Real Estate Land and Title Co., trustee, care Land Title and Trust Co., Philadelphia ... 45,776.17
Rehr, Est. of Lambert A., the Reading Trust Co., exec., Reading ... 7,429.49
Ritchie, Est. of Craig D., Real Estate Land Title Co., trustee, care Harry Donnelly, Philadelphia ... 12,611.41
Rodgers Hosiery Co., Inc., Phila ... 5,383.98
Rote, A. R., Lancaster, Pa. ... 28,216.50
Sharples Specialty Co., Philadelphia ... 21,526.39
Snellenberg, Est. of; Nathan, Joseph-

S

Scranton, Est. of Wm. W., Katherine M. Scranton, Worthington Scranton and Joseph Jeffrey, executors, Scranton ... 5,486.34
Seagraves, Est. of Geo. W., the Lehigh Valley Trust Co., executor, Allentown ... 7,507.88
Seltzer, Richard J., Philadelphia ... 14,657.39
Sahrples Specialty Co., Philadelphia 21,526.39
Snellenberg, Abraham, Philadelphia 8,219.53
Snellenberg, Harry, Philadelphia ... 8,010.25
Snellenberg, Joseph N., Philadelphia 18,937.65
Snellenberg, Morton E., Philadelphia 35,445.18
Snellenberg, Nathan, Philadelphia 29,251.88
Snellenberg, Est. of Nathan, Josephine E. S. Nathanson and Morton E. Snellenberg, execs., Phila ... 62,088.13
Snellenberg, Stanley, Philadelphia ... 8,292.17
Sparks & Co., J. W., care Walter H. Kilbourne, Washington ... 12,069.07
Stonega Coke and Coal Co., Phila ... 5,945.38
Studebaker Corp., The, South Bend ... 30,781.15

T

Thomson, Walter S., care Lybrand, Ross Bros. and Montgomery, Washington ... 67,257.10
Timmons, James, St. Michael's Rectory, Chester ... 5,087.33

U

Union Traction Co. ... 57,153.49

W

Wagner-Taylor-Edson Co., Inc., now Wagner-Taylor Co., Philadelphia ... 17,449.43
Wanamaker, Rodman, Est. of, Levi L. Rue, Wm. P. Gest and Wm. L. Nevin, exec., Philadelphia ... 12,328.81
Warren Moore & Co., care Amos J. Peaslee, attorney, 501 5th Av., New York, N. Y. ... 37,895.47
Wetherill, Robert, Chester ... 15,030.23
White Dental Mfg. Co., Phila ... 101,999.97
Widener, Peter A. B., Est. of, P. A. B. 2d, Joseph E. and George D. Widener, execs. and trustees, Philadelphia ... 39,682.82
Wideman Machine Co., Philadelphia 5,240.69
Willow Grove Park Co., Philadelphia 8,893.03
Wilmsen, Mrs. H. W., Rochester, N. Y. ... 14,456.44

TWELFTH DISTRICT.

A

Alpha Portlandt Cement Co. of Pa., Easton ...

C

Columbian Carbon Co., 45 E. 42d St., New York ... $55,046.02

D

Dexter Portland Cement Co., Nazareth ... 8,480.49

E

Eagle, John H., Los Angeles ... 13,424.05

H

Haddock Mining Co., Wilkes-Barre ... 5,687.43

I

International Textbook Co., Scranton 16,564.88

J

Jermyn, E. B., Jr., Scranton ... 16,957.20

K

Kelley Bros. Coal Co., care Hans Bode, Pittsburgh ... 8,522.69

L

Lehigh and Wilkes-Barre Coal Co., Wilkes-Barre ... 7,824.13

M

Martin, L., Co., 45 E. 42d St., New York ... 37,765.48
Mathews, James E., care G. E. H. Goodner, Washington ... 9,310.77
Mott, Percy S., Scranton ... 4,339.15

P

Pine Hill Collieries Co., Bethlehem ... 9,945.56

R

Ruggles, H. W., Kingston ... 6,760.77

S

Scranton Life Ins. Co., Scranton ... 8,123.14
Sheldon Axle & Spring Co., Edmond E. Jones, Andrew B. Dunsmore and Grant L. Bell, trustees in bankruptcy, care Grant L. Bell and A. W. Crossman, Wilkes-Barre ... 78,729.75
Spring Brook Water Supply Co., care Federal Water Service Corp., 27 William St., New York ... 68,633.46

T

Temple Coal Co., Board of Trade Bldg., Scranton ... 6,776.47

W

Wilwood Silk Mills, Inc., Hawley ... 5,850.51

TWENTY-THIRD DISTRICT.

A

Allegheny Forging Co., Pittsburgh 22,151.80
Aluminum Co. of America, Pittsburgh ... 620,538.70
American Fruit Growers, Inc., of Delaware, Pittsburgh ... 9,329.36
American Window Glass Co., Pittsburgh ... 1,800,215.92
Arbuthnot-Stephenson Co., care of George F. Furman, Washington ... 78,793.32

B

Behrend, E. R., Erie ... 21,615.96
Bessemer Gas Engine Co., The, Grove City ... 5,543.08
Blaw-Knox Co., Blawnox ... 5,451.96
Boggs, R. H., Estate of, Mary Walker Boggs, executrix, Sewickly ... 7,006.91
Braden, Glen T., Estate of, The Colonial Trust Co., Pittsburgh ... 11,204.38
Bradenville Coal and Coke Co., Blairsville ... 9,054.69
Brown & Co., Inc. Dissolved J. Stuart Brown, James Neale and Joseph Dilworth, liquidating trustees, Pittsburgh ... 12,463.65
Burke Electric Co., Erie ... 58,321.96

C

Carnegie Steel Co. of New Jersey, care of United States Steel Corp., G. L. Edwards, treasurer, 71 Broadway, New York ... 25,849,562.43
Carnegie Trust Co. In Liquidation Banking Commission of the Commonwealth of Pennsylvania, for care of George M. Hossack and J. W. Rogers-W. R. Kimball and Edward Schletinger, Pittsburgh ... 14,007.06
Cochran, Mrs. S. B., Dawson ... 14,218.14
Columbia Chemical Co., Pittsburgh Plate Glass Co., transferee, Pittsburgh ... 10,745.94
Connellsville Big Vein Coal Co., care of Robert P. Smith, Washington ... 12,781.91
Crawford & Gregory, transferee, Richland Oil Co., Emlentown ... 5,535.88

D

Deemer, F. C., Brookville ... 31,965.98
Duquesne Steel Foundry, Corapolis ... 5,575.03

E

Emery Jr., Lewis, estate of Emery, E. C. and L. Emery execs., care of J. M. Cummings, Pittsburgh ... 60,733.77

F

Filer and Jenkins, E. W. and William, Mercer ... 16,189.95
Finley, J. B., estate of, care of Charles E. Young, attorney, Pittsburgh ... 41,400.90
Fisher, John J., Est. of, Pittsburgh 50,386.29
Fitzgerald, G. P., Uniontown ... 11,461.43
Flinn, Wm., estate of, Geo. H. Flinn and Colonial Trust Co., exec., Pittsburgh ... 16,434.17
Follansbee, Wm. U., Pittsburgh ... 41,122.44
Forest Oil Corp., Bradford ... 7,747.28
Freedom Casket Co., care of Robert P. Smith, Washington ... 17,418.77
Freedom Oil Works Co., Freedom ... 16,617.14
Frick, Henry C., estate of, care of Henry C. McEldowny and Wm. W. Smith, adm. for heirs, Pittsburgh 270,672.59

G

Gillespie, David, estate of, Mrs. Anna R. D. Gillespie, Wm. W. Smith and Union Trust Co., adm., Pittsburgh ... 85,100.24
Graceton Coke Co., Graceton ... 9,092.00
Grange Construction Co., W. T., Pittsburgh ... 8,152.67
Greensburg-Connellsville Coal and Coke Co., Pittsburgh ... 60,608.47
Gulf Oil Corp. of Pa., Pittsburgh ... 13,933.85

H

Hammermill Paper Co., Erie ... 22,312.28
Heintz Co. (H. J.), Pittsburgh ... 10,463.04
Hecla Coal and Coke Co., Pittsburgh ... 27,72[illegible]
Jameson Coal and Coke Co., Greenburg ... 7,182.90

K

Kendall Refining Co., Bradford ... 20,922.66
Keystone Bronze Co., Pittsburgh ... 7,327.01
Keystone Lumber Co., Pittsburgh ... 10,091.19
Kittanning Iron and Steel Mfg. Co., Pittsburgh ... 9,055.53

L

Knox, Philander C., Est. of; James R. Tindle and Union Trust Co. of Pa., executors, care James Watson, Pittsburgh ... 18,156.11
Lauder, George, Estate of; Rolf A. Arands and H. M. L. Greenway, executors, 522 5th Av., New York 8,711.28
Lewis Oil Co. ... 24,346.92
Lockhart Investment No. 2, John Marsdall, Union Trust Co. of Pa., trustee, Pittsburgh ... 5,284.28
Logan Natural Gas and Fuel Co., Pittsburgh ... 10,383.54
Lowber Gas Coal Co., care Charles D. Hamel, Washington ... 25,620.42

M

McCormick Co., J. A., Pittsburgh 31,897.51
McGinley, John R., Est. of; Thomas McGinley and Jennie A. McGinley, executors, Pittsburgh ... 17,395.81
Mallory, Lewis E., Est. of; Mrs. Nellie Mallery Crittender, executrix, Bradford ... 11,462.9[illegible]
May Lumber Co., Pittsburgh ... 25,634.80
Merchants Trust Co. of Pittsburgh, Harry S. Calvert, receiver, care Ralph T. Keyser, 15 William St., New York ... 6,790.93
Milholland, Harry C., Pittsburgh ... 19,453.69
Moore & Co., Inc. (L. C.), Pittsburgh ... 9,475.80

N

National Casket Co., Boston ... 13,190.71
National Fire Proofing Co., Pittsburgh ... 37,407.45

O

Ohio Fuel Corp., Pittsburgh ... 15,284.78
Oil Well Supply Co. & Subsidiary, Pittsburgh ... 10,690.58
Orient Coke Co., % Charles D. Hamel, Washington ... 276,213.90

P

Parke, Lewis A., Pittsburgh ... 5,663.68
The Chocolate Co., care of Commonwealth Trust Co., Pittsburgh ... 41,908.31
Penna Water Co., Wilkinsburg ... 9,676.06
B. D. Phillips, % James Walton, Pittsburgh ... 32,531.35
Phillips Mine & Mill Supply Co., Pittsburgh ... 13,848.48
Pittsburgh Butler & Harmony Consolidated, Pittsburgh ... 18,864.84
Phillips, Thomas W. Jr., % James Walton, Pittsburgh ... 8,095.88
Pittsburgh & Castle Shannon R. R. Co., Pittsburgh ... 5,505.42
Pittsburgh, Fort Wayne & Chicago Rwy. Co., Philadelphia ... 44,764.02
Pittsburgh Investment Co., Pittsburgh ... 12,440.87
Pittsburgh Piping & Equipment Co., Allegheny River Mining Co., & Pittsburgh & Shawmut Coal Co., care of Weill, Wolff, Satterlee & Blakely, Washington ... 96,631.41
Pittsburgh Steel Products Co., Pittsburgh ... 16,734.11
Pittsburgh Coal Co., Pittsburgh ... 85,460.62
Pittsburgh Hotels Co., Pittsburgh ... 12,037.62
Pittsburgh Bridge & Iron Works, Inc., Pittsburgh ... 17,444.98
Poland Coal Co., % Charles D. Hamel, Washington ... 5,451.69
Porter Co., H. K., Pittsburgh ... 82,201.37
Pusey, George W., Pittsburgh ... 5,052.40

R

Reitz, W. C., Pittsburgh ... 5,350.56
Reliance Life Ins. Co., Pittsburgh 151,686.95
Rhodes, W. B., Estate of James D. Dyer, Mary R. Van Voorhis, Exec., Pittsburgh ... 18,736.39

S

Saint Clair Saving & Trust Co., Pittsburgh ... 15,723.02
Semple & Co., John B., Sewickly ... 633,388.26
Shade Creek Coal Co., now Imperial Coal Corp., Johnstown ... 9,605.70
Sharon Steel Hoop Co., Sharon ... 11,623.20
Standard Underground Cable Co., Pittsburgh ... 34,609.08
Stewart, Hamilton, Est. of, Wm. W. Stewart, Exec., Pittsburgh ... 5,771.47
Shur, Charles L., Oil City ... 10,440.22

T

Thaw, Benjamin, Pittsburgh ... 19,031.83
Trafford Oil & Gas Co., Trafford ... 5,150.28

U

Union National Gas Corp., Columbia Gas and Electric Corp. successors, Pittsburgh ... 14,922.92
Union Trust Co. of Pittsburgh ... 395,525.12
United Electric Light Co., care of Duquesne Light Co., Pittsburgh ... 6,978.81
United Engineering Foundry Co., Pittsburgh ... 14,644.89
Van Tackey, Frank, care of Seidman and Seidman, Washington ... 17,690.45

W

Walz, Louis, Oil City ... 19,201.05
Westinghouse Air Brake Co., Wilmerding ... 1,729,436.01
Westinghouse Electric and Mfg. Co., East Pittsburgh ... 1,590,624.64
Westinghouse High Voltage Insulator Co., care of Westinghouse Electric and Mfg. Co., East Pittsburgh ... 27,814.39
Wetzel Coal and Coke Co., Uniontown 5,373.84
Women's Hospital of Pittsburgh, care of J. F. Tim, Pittsburgh ... 4,662.58

Connecticut

A

Adams, Grace C., Rowayton ... $963.52
Aetna Life Ins. Co., Hartford ... 103,802.99
Allyn, Harriet V., Estate of, Belton A. Copp, Ex., Groton ... 599.61
American Fabrics Co., Bridgeport ... 8,121.02
American Paper Goods Co., Densington ... 19,940.10
Angus, Wm., Estate of, David Angus, James Angus, Robert Angus and John D. Angus, Exs., West Hartford ... 1,465.00
Armstrong, B. A., New London ... 1,121.23
Ashland Cotton Co., Jewett City ... 670.17
Attawaugau Co., Norwich ... 897.56

B

Bankers Cap. Co. of Conn., 44 Wall St., New York ... 511.68
Barnew Co., Inc., The D. N.; Hartford ... 4,011.91
Barney, Mrs. Laura D.; Farmington ... 2,171.83
Barton, Clarence F., Estate of, Maude W. Barton and the Mechanics Bank, Administrators, C. T. A.; New Haven ... 537.38
Batterson Co., care Goodwin-Beach Co., Hartford ... 838.08
Bennett, Mrs. Alice H.; Hartford ... 728.43
Bernheim, Alfred L.; Port Chester, N. Y. ... 3,494.83
Birge, Grace B., care Walter W. Birge, 1 Madison Av., New York ... 1,926.83
Birge, Julius, care Walter W. Birge, New York ... 1,821.41
Birge, Miss Mabelle C., care of Walter W. Birge, New York ... 1,780.30
Birge Jr., Walter W., care of Walter W. Birge, New York ... 1,769.46
Blake, Miss Lillian K., care of Union and New Haven Trust Co., New Haven ... 3,794.61
Blodgett & Clapp Co., Hartford ... 578.39
Botwinik Bros., care of Harrison & Grice, Washington ... 3,577.07
Boucher, Est. of John B., Katherine O'Neill Boucher and the Hartford (Conn.) Trust Co., executors, Hartford ... 831.16
Bowers, Est. of William C., Mrs. Katharine C. Shepard, administratrix, Berlin, Conn. ... 1,076.87
Bridge's Sons, Inc., Amos D., Hazardville ... 2,985.22
Bridgeport Hydraulic Co., care of H. R. Gore, 155 E. 42d St., New York 1,830.11
Broadway Bank and Trust Co., New Haven ... 1,692.68
Brixey, Mrs. Gracye Aull, care of J. A. Aull, care of Paul A. Sorge Sorge Paper Co., Middletown, Ohio 1,315.48
Brooks, H. C., Chester ... 1,070.71
Burrall, Est. of Edward M., Colonial Trust Co., administrator, care of Barry Mohun, Washington ... 915.68

C

Chapman, Adelaide F., Greenwich 85,418.33
Chariot, Est. of Julia E., Augustus H. Tate, Charlton, and the Hartford (Conn.) Trust Co., executors, Hartford ... 949.49
Chase Companies, Inc., Waterbury ... 2,873.51
Childs, Edward C., care of S. W. Childs Management Corp., 120 Broadway, New York ... 563.25
Childs Jr., S. W., care of S. W. Childs Management Corp., New York ... 860.95
Conklin, George W., Shelton ... 1,075.03
Connecticut General Life Insurance Co., Hartford ... 35,579.11
Connecticut High Test Sand and Gravel Co., New Haven ... 1,493.75
Connecticut Mutual Life Insurance Co., Hartford ... 160,956.53
Connecticut Mutual Life Insurance Co., Hartford ... 85,887.27
Connecticut Quarries Co., Inc., New Haven ... 531.64
Cooley, Charles P., Hartford ... 2,016.07
Cooper, Harriett J., estate of Burton Mansfield, Ex., New Haven ... 878.00
Cornwall & Patterson Mfg. Co., Bridgeport ... 4,642.64
Cowdrey, Irene A., estate of the Hartford Trust Co., Ex., Hartford 578.33
Cornwell Water Co., Orange, Conn. 826.40
Cushman, Mrs. Louise C., in care of T. H. Barnes & Co., Hartford ... 1,243.11
Cyril Johnson Woolen Co., Stafford Springs ... 636.60

D

Day, Harry Goodyear, Est. of; Julius G. Day, Ex., New Haven ... 2,766.76
Dictaphone Corp., Bridgeport ... 1,690.66
Dorr, John V. N., Room 1501, 247 Park Av., New York ... 1,114.90
Doty, John W., 51 East 42d St., New York ... 2,135.54
Durfee, Est. of Thomas; Rhode Island Hospital Trust Co., Ex.; Est. of Samuel S. Durfee, Legatee in care of H. T. Newcomb, 32 Nassau St., New York ... 831.15

E

Eagle Lock Co., Terryville ... 6,438.23
Empire Knife Co., Winsted ... 787.14
Empire Sales Co., Bridgeport ... 2,848.10

F

Farrel Foundry and Machine Co., Ansonia ... 19,043.40
Fassler & Silberman, Inc., Hartford 7,800.44
Fidelity Mfg. and Inv. Trust Co. ... 1,036.27
Field, Mrs. Margaret W., Bridgeport 1,397.06
First National Bank of Putnam, George M. Coffin, receiver, Putnam 2,689.23
Fisher, Irving, New Haven ... 993.28
Fulton, I. Kent, Salisbury ... 915.36

G

Geometric Tool Company, Blake and Valley Streets, New Haven ... 706.38
Glastonbury Knitting Co., Addison ... 981.31
Gong Bell Mfg. Co., East Hampton ... 840.87
Greenwich Trust Company, Greenwich 669.34
Gross, Samuel, Hartford ... 842.42

H

Hamden Bank and Trust Co., Hamden ... 1,396.96
Hartford Electric Light Co., Hartford ... 2,541.50
Hartford Fire Ins. Co., Hartford ... 53,537.07
Hart Mfg. Co., Hartford ... 1,642.51
Hartt, Charles M., Hartford ... 5,113.88
Hawthorne Sash and Door Co., New London ... 938.16
Heaton, John Edw., care Union and New Haven Trust Co., New Haven 4,831.98
Hendley Machine Co., Torrington ... 21,472.62
Henshaw, Mrs. Mary B., Bridgeport ... 588.96
Herchman, Samuel, Hartford ... 553.72
Hockanum Mills Co., Rockville ... 4,386.53
Hoffman, Bernhardt Elliot, New Haven ... 1,403.50
Hollandersky, Meyer H., New London 2,624.95
Home Bank and Trust Co., South Manchester ... 615.53
Home Trust Co., Derby, Conn., care of Ralph T. Keyser, 15 William St., New York ... 629.71
Hooker, Mrs. Mary M., Hotel Heublein, Hartford ... 990.65
Howland Dry Goods Co., care of Long, Chamberlain & Nyce, Washington ... 1,194.87
Hubinger Bros. Co., J. C., New Haven ... 2,226.93
Hygienic Fibre Co., Inc., Versailles ... 1,023.79

I

International Silver Co., Meriden ... 7,180.54

J

Jenckes Spinning Co., succeeded by Manville-Jenckes Co., Pawtucket 144,035.06
Jenkins, Newell S., estate of, Herbert J. Brown, Orton B. Brown and Leonard A. Jenkins, trustees, New Haven ... 13,148.89
Johnson, Oliver Lewis, Norwich ... 1,639.36

K

Keater Co., the A. M., care of the Union and New Haven Trust Co., New Haven ... 4,470.76
Kellogg, Mrs. Frances E. O., Derby 611.42
Kierstad, Grant U., Hartford ... 1,518.42
King, John T., estate of, Eleanor J. King, executrix, Bridgeport ... 1,479.22
Kolb, George O., Beverly Hills, Cal. 15,683.41
Kolynos Co., New Haven ... 35,895.90

L

Lane & Sons, Inc., John S., Meriden 1,255.95
Lasher, Walter B., Fairfield ... 1,655.65
Lee, Wilson H., Co., New Haven ... 1,129.13
Levy, Leopold, estate of, Danbury Natl. Bank, executor, Danbury ... 7,698.16
Lewis 2d, Fred. E., care of John V. Baldwin, Jersey City, N. J. ... 4,678.88
Locomobile Co. of America, Inc., Bridgeport ... 8,157.57
London and Lancashire Ins. Co., Ltd., Hartford ... 35,246.17

M

McCune, W. G., Green's Farms ... 855.47
McLanahan, Mrs. Caroline S., New Haven ... 960.60
McMurty, Alden L., estate of, A. W. Walton Marshall, George G. McMurty and Charles D. Lockwood, executors, Greenwich ... 1,099.96
Malley, Arthur W., the Union and New Haven Trust Co., New Haven 9,557.68
Mather, Robert H., Windsor Locks ... 620.56
Maxwell, William, Rockville ... 1,467.70
Mayflower Securities Co., care of A. R. Severn, Washington ... 4,810.61
McGinnis, Clara Buchanan, est. of, George B. McGinnis and George J. Gillespie, trustees, 24 E. 52d St., New York ... 1,966.77
Mead, Mrs. Grace Hartley, Norfolk 5,015.91
Mechanics Bank, New Haven ... 9,025.74
Mendel's, Inc., now Mendel & Harris, Inc., New Haven ... 540.76
Mercer, Frederic W., New London ... 1,464.52
Merchants National Bank, New Haven ... 783.80
Metzger, Harman, estate of, Wm. C. Metzger, executor, care of Seidman & Seidman, 2 Lafayette St., New York ... 3,666.67
Michael's, Inc., Waterbury ... 802.37
Middletown Nat'l Bank, Middletown 2,345.14
Moran, John F., estate of, Mrs. Catherine G. Moran, executrix, Hartford ... 5,533.02
Morris, Mrs. Edna G., Bridgeport ... 850.66
Morton, James, Glenbrook ... 8,888.53
Myers, Max, Hartford ... 502.03

N

Nat'l Fire Insurance Co. of Hartford, care of A. R. Severn, Washington ... 7,457.77
Nat'l Whaling Bank, New London ... 1,290.13
New Haven Bank, N. B. A., New Haven ... 3,167.50
New Haven Pulp and Board Co., New Haven ... 1,760.60
Nichols, Herbert L., Port Chester ... 1,428.45

O

Olds, Elizabeth C., estate of, Bradford Boardman, administrator, care of Arthur M. Churchill, care of A. C. Kellogg, 60 Broad St., New York ... 1,998.13
O'Malley Keyes, Mrs. Jane B., care of Union and New Haven Trust Co., New Haven ... 1,870.56
Osborn-Barnes Co., Danbury ... 1,035.17

P

Page, Charles W., Jr., Hartford ... 3,565.63
Patent Button Co., Waterbury ... 1,230.04
Peoples Nat'l Bank, Stamford ... 1,702.56
Petroleum Heat and Power Co., Stamford ... 2,312.63
Phoenix Mutual Life Ins. Co., Hartford ... 78,735.95
Pierce, Mrs. Julia D., Bridgeport ... 944.43
Pinney, Royal M., Derby ... 1,382.90
Plant, Morton F., estate of, United States Trust Co. of New York; Sarah Mae Hayward, Henry B. Plant, Francis de Sullivan and George L. Shearer, executors, 45 Wall Street, New York ... $138,665.81
Plume & Atwood Mfg. Co., care of Barry Mohun, Washington ... 98,465.38
Preston Mountain Club, Inc., care of Starr H. Barnum, treas., the Bigelow Co., New Haven ... 709.08
Pritchard, estate of Charles, Loren R. Carter executor, care of Barry Mohun, Washington ... 678.98
Puritan Bank and Trust Co., Meriden 535.57

R

Raphel, Morris, estate of, Helen R. Kranowitz, trustee, care of Ruben Pollowitz, New Haven ... 543.61
Raybestos Co., Bridgeport ... 12,936.84
Remington, Charles H., 551 5th Av., New York ... 686.96
Rhinehart, Lional D., Stamford ... 2,789.84
Robinson's, Inc., West Hartford ... 953.69
Rockwell, Hugh M., 1,841 Broadway, New York ... 22,385.13
Root, Frank C., Greenwich ... 841.78
Russell Mfg. Co., Middletown ... 3,782.54

S

Sanford, Edw., Estate of; Thomas A. Scott and Henry M. Pendleton, Exs., New London ... 1,271.16
Sanford, Leonard C., care of Union and New Haven Trust Co., New Haven ... 736.76
Savin Rock Park Co., Inc., New Haven ... 1,350.61
Schaefer, Henry, Estate of; Daniel Schaakenberg, Fred. J. Middlebrook and Edw. F. Diercks, Exs., 60 Beaver St., New York ... 1,788.94
Seaverns, Mrs. Mary B. H., care of Hartford Nat'l Bank and Trust Co., Hartford ... 1,300.66
Sessions, Maria F., Estate of; Albert L. Sessions, Admin., Bristol ... 741.71
Sicklick, Mendel, New Britain ... 1,634.67
Silent Glow Oil Burner Corp., Hartford ... 1,464.39
Skinner Chuck Co., New Britain ... 698.19
Smith, Jane T. Trust; the Hartford (Conn.) Trust Co., Hartford ... 14,681.08
South Norwalk Trust Co., South Norwalk ... 1,779.06
Spencer Co., The F. E.; New Haven ... 684.87
Stanley Works, The; New Britain ... 38,807.08
Steane Hartman & Co., Inc., Hartford ... 2,322.85
Stevens, Mrs. Anna L., Bridgeport ... 1,250.15
Stoddard, Ezekiel G., Estate of; Louis E. Stoddard, Ex.; The New Haven Bank, N. B. A., New Haven 12,270.85
Stoddard, Henry, Woodbridge ... 4,625.86
Sturges, Mrs. Marion S., care F. W. Rhine, Philadelphia ... 3,040.15
Summit Thread Co., East Hampton ... 1,064.90

T

Tamarack Company, Pawtucket, R. I. ... 41,006.29
Tjader, Mrs. Margaret T., care Edward Thorne, 15 Cedar Street, New York ... 1,191.44
Totokett Manufacturing Company ... 905.45
Travelers Bank and Trust Company, Hartford ... 19,810.56
Travelers Insurance Company, Hartford ... 19,810.56
Trowbridge, Elford P., New Haven ... 1,281.47
Tuttle Brick Company, Middletown ... 1,670.60
Tuttle, Mary A.; Naugatuck ... 72,570.93

U

Union Mfg. Co., New Britain ... 514.95

V

Van Dyck & Co., Inc., New Haven ... 1,813.48

W

Wallace Barnes Co., Bristol ... 807.77
Walker, Mrs. Eleanor J.; Wynnewood, Pa. ... 1,269.73
Walker, Weston M.; West Hartford ... 9,563.87
Walker, W. E.; West Hartford ... 3,270.56
Walther, Inc., Herman; Danbury ... 2,209.44
Warner, Daner C. ... 1,118.32
Warner, De Ver H.; Bridgeport ... 4,913.91
Warner, Mrs. Eva; care Arthur Marsh, Bridgeport ... 36,493.00
Waterbury National Bank of Waterbury, Waterbury ... 3,138.21
Wheeler, Frank T.; Plainville ... 1,254.27
Whitney Blake Co., New Haven ... 1,542.38
Whitbey Jr., Wm. H. Estate of Mary H. Whitney and Burton K. Woodward, executors, 120 Broadway, New York ... 508.89
Williams Co., J. B.; Glastonbury ... 1,831.43
Willmann, Jos.; Derby ... 2,112.54
Woodruff, Mrs. Jeannette E.; Milford ... 1,035.69

Y

Yale & Towne Mfg. Co., Stamford ... 36,673.91
Yeomans, Mary B., Estate of. The Guardian Trust Co., trustee, Cleveland, Ohio ... 3,235.46

Massachusetts

A

Abbott, Estate of Ira A., Haverhill. 794.86
Ackerman, Clara M., Boston ... 547.08
Adams, Mrs. Jeanie H., Brookline ... 1,553.70
Adams, Karl, Boston ... 2,349.72
Adams, Miss Mary O., Boston ... 1,480.68
Addison, Mills, Walpole ... 927.76
Alden Speare's Sons' Co., Cambridge ... 1,161.77
Alford, Mrs. Ellen B., Boston ... 1,106.91
American Bosch Magneto Co., Boston ... 2,468.04
American Felt Co., Boston ... 3,521.95
American Glue Co., Boston ... 9,586.13
American Hide and Leather Co., Boston ... 25,686.70
American Oil Co., Cambridge ... 543.83
American Supply Co., Boston ... 800.89
Ames, Hobart, Boston ... 3,423.65
Ames, John S., Boston ... 2,048.42
Ames, William Hadden, Estate of, Old Colony Trust Co. and Daniel F. Buckley and Fanny Holt Ames, Exs., Boston ... 9,969.66
Amory, Anna S., Estate of, Charles Curtis, Trustee, Boston ... 583.05
Amory, Mrs. Louise, Boston ... 7,481.60
Arkwright Mills, Care Friedman, Atherton, King & Turner, Boston ... 17,655.27
Armstrong Co., Boston ... 3,267.75
Armstrong & Co., Inc., D., Rochester, N. Y. ... 2,430.36
Aroostook Telephone and Telegraph Co., Boston ... 2,384.77
Atlantic Monthly Co., Boston ... 4,739.29
Atlantic Works, The, Boston ... 4,946.34
Atlas Shoe Co., Boston ... 3,976.07
Atlas Tack Co., Fairhaven ... 2,242.79
Ayer, Fred. Estate of James C. Ayer, Charles F. Ayer and Fred Ayer, Jr., executors, Boston ... 17,839.11

B

Balfe Realty Co., Boston ... 608.07
Barker, George J., Waltham ... 828.03
Barnard, James H., Boston ... 2,718.21
Barnes Pope Electric Co., Boston ... 9,350.51
Barney, Mrs. Helen W., Allston ... 9,472.45
Barrows Co., H. F., N. Attleboro ... 2,676.76
Bay Associates, Boston ... 4,048.44
Bay State Tap and Die Co., Mansfield ... 1,349.46
Becker Milling Machine Co., Boston 51,946.66
Beebe, Frank H., Boston ... 5,465.67
Beebe, Indenture Trust for Marcus, Junius and Decius, Boston ... 906.89
Beebe, James M., Est. of, Boston ... 1,625.98
Bemis, Albert Farwell, Chestnut Hill 80,217.90
Benjamin Co., W. W., Boston ... 942.63
Benz, Jacob C., Nahant ... 23,646.14
Berger and Sons, Inc., C. L., Boston 1,741.43
Berkshire Life Insurance Co., Pittsfield ... 7,364.14
Berkshire Products Co., care of Lewis Murphy Co., Washington D. C. ... 14,135.27
Bickford, Erskine F., Est. of, Joseph Wiggin and Francis A. Shore, executors, Boston ... 1,439.45
Bilt-In Foot Regulator Co., Boston ... 1,861.58
Bird, Charles S., Est. of, Howland Twombly, George D. Dutton and Phil. R. Allen executors, Boston ... 2,735.21
Bishop Securities, Inc., Worcester ... 573.66
Blackinton Company, Blackinton ... 1,275.24
Blackinton, Roswell, Est. of Florence S. Ross executrix, Little Compton, R. I. ... 905.46
Blake, George Baty, Est. of, Arthur Lyman and John Amory Lowell Blade, trustee, Boston ... 758.21
Blake, John A. L., care of Hale and Dorr, Boston ... 7,608.57
Blake Manufacturing Co., Springfield 522.70
Blodgett, William E., Woburn ... 1,084.73
Bordeaux Co., J. H., West Springfield ... 2,103.04
Borden Mills, Inc., Fall River ... 7,191.62
Boston Buick Co., Boston ... 6,392.55
Boston Index Card Co., Boston ... 2,013.18
Boston Mutual Life Ins. Co., Boston 4,595.85
Boston Note Brokerage Co., Inc., Boston ... 1,512.94
Boston Plate & Window Glass Co., Boston ... 609.03
Boston & Providence Railroad Corp., Boston ... 7,824.77
Boston Pub. Co., care W. H. Kilbourne, Washington D. C. ... 57,581.63
Boston Pub. Co., Boston ... 8,561.63
Boston Real Est. Exchange, Boston 1,575.24
Boston Stove Foundry Co., Reading 608.93
Boston Supply Co., Inc., Boston ... 617.87
Bosworth, Charles W., Springfield ... 671.99
Bourne, Emily Howland, estate of Lucius H. Beers and Oliver Prescott, exs., New York City ... 9,780.50
Boylston Natl. Bank (now the Atlantic Natl. Bank of Boston) ... 2,641.77
Bradbury, Harriet J., Boston ... 2,072.70
Bradley, Leslie N., Est. of Robert S. Bradley, Ex., Boston ... 40,439.10
Brady, James C., Fall River ... 9,877.66
Brandegee, Ed. D., Boston ... 4,088.79
Braylet, George G., West Somerville 506.81
Bremer, S. Parker, Est. of, John Lewis Bremer and New England Trust Co., Exs., Boston ... 1,360.37
Brett, Chester S., Inc., Boston ... 1,352.73
Brewer, Howard D., Worcester ... 1,422.08
Bride, James H., Lawrence ... 2,713.74
Brigham, Marg. A., Est. of, Stanley M. Boister, Ex., Boston ... 17,425.08
Briggs, Andrew G., Est. of, care of H. T. Newcomb, New York City ... 1,871.13
Brooks Estates Land Trust, Boston 691.36
Brooks, Peter C., Est. of, Arthur D. Hill, Ex., care of Lybrand Ross Bros. and Montgomery, Washington, D. C. ... 96,655.72
Brooks, Wm., Est. of, Lawrence G. Brooks and John Graham Brooks, Exs., Boston ... 1,790.49
Brotherhood Coal Co., Boston ... 1,456.23
Brown, Mrs. Nellie G., James C. Duane, Trustees, Somerville ... 1,854.79
Brown Paper Co., L. L., Adams ... 9,087.02
Bruce, Est. of Emma S., Clara G. Pierce, Admin., care of Barry Mohun, Washington, D. C. ... 1,189.66
Bucklin, Walter S., Brookline ... 627.67
Bukidnon Associates, care Hale & Dorr, Boston ... 780.20
Bunker Land Co., Jamaica Plain ... 559.19
Burnett, Wm. A., Estate of, George Brinton Burnett, Henry Wooten Burnett and William A. Burnett Jr., executors, Amherst ... 7,615.37
Butler's, Inc., Boston ... 5,666.72

C

C. & R. Const. Co., Rosindale ... 1,004.18
Cabot, Arthur T., Estate of, Charles Almy and Henry L. Shattuck, trustees, Boston ... 1,008.71
Campbell Bosworth Machine Co., Boston ... 14,379.77
Campbell, Herman H., Estate of, care H. T. Newcomb, New York City ... 989.61
Carle, Stanley Trowbridge, Boston ... 6,302.82
Carlisle, S. Richard, Springfield ... 1,127.15
Carr Fastener Co., Boston ... 64,120.77
Carr, Albert E., Estate of, the New England Trust Co., executor, Boston ... 1,283.13
Carter, Rice & Co., Boston ... 4,637.76
Carver, George P., Inc., Boston ... 1,308.80
Case, Laura L., Trust, Estate of, Wm. H. Slocum, Louisa W. Case and Moses Williams, trustees, Boston ... 20,745.62
Central Aguirre Sugar Co., Boston ... 2,125.23
Chain Store Real Estate Trust, Boston ... 671.51
Chamberlin, Est. of John D. Edward C. and Henry G. Bradlee, executors ... 703.11
Champion International Co., Lawrence ... 2,313.89
Chandler Oil Cloth and Buckram Co., East Taunton ... 1,833.15
Chapin, G. Edwin and Howard G., as Nahum Chapin Distributing Co., Boston ... 1,871.21
Charlton, Earle P., Fall River ... 4,099.50
Chase, Frederic H., Boston ... 570.66
Chase, George B. Est. of, H. T. Newcomb, New York City ... 1,752.94
Chenery, Est. of Anna M., care of A. C. Kellogg, New York City ... 7,165.17
Chenery, Est. of Louisa D. Hollis C. Clark. Ex. Sam B. Clark, Ex., care of A. C. Kellogg, New York City 1,935.48
Chester, Harry C., Brookline ... 852.19
Choate, Charles F. Jr., Southboro ... 1,560.00
City Development Co., Boston ... 667.54
Clark, John M., Estate of Helen Augusta Mosher, Admin., care of A. M. Churchill, Portland, Ore. ... 6,954.90
Clark, Henry C., Prides Crossing ... 3,472.91
Clark, J. Dudley, Boston ... 1,100.46
Clark, James E., Newton ... 1,158.66
Clark Shoe Co., Lynn ... 529.41
Cement Manufacturing Company, Northampton ... 1,476.66
Close Company, The, George, Cambridge ... 610.24
Coastwise Transportation Co., American Hawaiian Steamship Co., successor, New York City ... 1,169.15
Colburn, Frances E., Est. of, William K. Richardson, exec., care Lyon & Lyon, attorneys, Washington, D. C. ... 6,248.07
Coley, Harry C., Worcester ... 538.42
Collins, Charles A., Lynn ... 1,127.09
Columbian National Life Ins. Co., Boston ... 7,761.26
Commonwealth Mfg. Co., Gardner ... 2,003.90
Commonwealth Shoe and Leather Co., Whitman ... 712.31
Comstock and Westcott, Inc., Boston 1,132.22
Conant Ball Co., Boston ... 2,358.80
Conant, Houghton & Co., Inc., Easthampton ... 790.44
Connecticut River R. R. Co., Boston & Maine R. R., successor, Boston ... 683.88
Connolly, Michael R., Lynn ... 675.76
Conrad & Co., Inc., Boston ... 668.42
Consolidated Rendering Co., Boston 126,444.06
Converse, Edmund W., Brookline ... 877.70
Converse, H. P., 150 Woodland Av., Auburndale ... 2,509.46
Conway Financing Co., Boston ... 1,247.68
Cooley, Arthur N., Est. of, Clara S. Graves and Merle D. Graves, execs., Pittsfield ... 3,728.87
Coolidge, Amory, Boston ... 2,610.14
Coolidge, John G., Boston ... 699.39
Coolidge, William Appleton, Boston ... 566.47
Coombs & McBeath, Inc., Boston ... 3,193.13
Corcoran Shoe Co., Joseph F., Brockton ... 690.87
Cordner Co., Inc., S. J., Springfield ... 2,994.85
Cosmopolitan Trust Co., Henry O. Cushman, liquidating agent, Boston 5,906.55
Costilla Trust, Henry Hornblower et al., trustees, Boston ... 4,257.31
Craig, Helen M., Boston ... 1,431.56
Crane, Charles K., Pittsfield ... 600.72
Crane, Fred. G., Est. of, Mrs. Rose P. Crane, exec., Dalton ... 174,446.96
Crane, Fred. G., Dalton ... 730.29
Crane, Winthrop M., Jr., Dalton ... 1,098.04
Crummins & Pierce Co., Boston ... 78,106.76
Crocker, Alvah, trust, Felix Rackemann and Douglas Crocker, trustees, Boston ... 40,029.72
Crocker, Charles T., care of Hale & Dorr, Boston ... 4,641.05
Crocker, Edgar, Est. of, V. Haskell Crocker, adm., Boston ... 1,806.56
Crocker-McElwain Co., Holyoke ... 10,440.42
Crown Mfg. Co., Pawtucket, R. I. ... 3,141.60
Cunningham, Mrs. Anna M., Boston 700.36
Cunningham, Edith P., Westwood ... 2,197.42
Curran, Maurice J., Andover ... 883.50
Curtis, Frank, Est. of, Old Colony Trust Co., trustee, Boston ... 11,569.55
Curtis, Louis, Boston ... 3,609.77
Curtis Sons Co., Wm., Roxbury ... 808.44
Cushman, Mrs. Frances Jenks, Wellesley Hills ... 579.43
Cutler Co., North Wilbraham ... 839.34
Cutler, Elihu H., New York City ... 636.90

D

Daley & Co., Inc., M. J., Springfield. 1,367.61
Dame, Walter R., Est. of, David V. Carruth and Elizabeth A. Dame, executor, Clinton ... 10,842.22
Dana, Herman, Brookline ... 4,372.20
Dana, Lester H., Brookline ... 4,302.92
Dana, Myer, Boston ... 1,163.20
Davenport, Sarah A., Est. of, Wilfred Bolster, executor, Boston ... 21,328.40
Davis and Furber Machine Co., North Andover ... 827.46
Davis, Howard C., Boston ... 8,879.47
Dawson, John T., Est. of, William J. Morrissey and Isaac Dawson, executors, New Bedford ... 887.43
Dean, Est. of Minnie P.; Waldo E. Pfatt and Eleanor H. D. Pearse, executors, Boston ... 617.44
Dedham Finishing Co., Dedham ... 1,373.03
Dexter, Est. of Edward; Gordon Dexter, executor, care A. C. Kellogg, 30 Broad St., New York City 8,801.84
Donovan, Est. of Joseph S.; Grace E. Donovan, First National Bank of Boston and Edw. H. Donovan, executors, Boston ... 804.87
Douglas (W. L.) & Co., Brockton ... 1,843.77
Douglas (W. L.), Est. of, Clarence C. Reed, admin., Brockton ... 71,900.21
Downer, Est. of Nandy M.; William H. White, executor, care Lyon & Lyon, Washington, D. C. ... 1,160.29
Doyle, Bernard W.; Bernard W. Doyle and the New England Trust Co., trustees for Marjorie Elizabeth Doyle, Boston ... 7,141.22
Doyle, Bernard W., trust Bernard W. Doyle and the New England Trust Co., trustees for Louisa Inez Doyle, Boston ... 7,237.11
Draper Brothers Co., Canton ... 528.31
Draper Corp., Hopedale ... 2,441.56
Draper, Wickliffe P., Boston ... 1,662.41
Dreikorn, Otto M., Holyoke ... 1,341.40
Dreikorn, Mrs. Sophia A., Holyoke 2,149.78
Dunbar, Herbert J., Brockton ... 3,720.26
Durfee Mills, Fall River ... 186,792.16
Dwight, Est. of Amanda W.; the New England Trust Co., executor, Boston ... 724.86

E

Eastern Mass. Street Railway Co., Boston ... 3,479.17
Easthampton Rubber Thread Co., Easthampton ... 6,176.39
Easton, Crane & Pile Co., Pittsfield. 3,808.71
Eaton, Thomas B., Est. of, Emily Eaton Keys, administratrix, care Lyon & Lyon, Washington, D. C. ... 848.14
Economy Grocery Stores Corp., South Boston ... 1,021.68
Edison Electric Illuminating Co. of Boston ... 261,214.27
Edwards, Robert J., Est. of, the New England Trust Co. and Frank K. Linscott, executors, Boston ... 3,493.99
Eisemann Brothers, Boston ... 310,610.66
Emmerton, Jennie M., Est. of, L. Cushing Kimball, Caroline O. Emmerton, Annie B. Shattuck and Henry H. Kimball, trustee, Boston. 1,660.78
Empire Amusement Co., Lawrence ... 1,043.42
Endicott, Henry B., Est. of, H. Wendell Endicott and Elliot Spalding, executors, Boston ... 106,257.23
Estabrook, Millicent B., Worcester ... 663.63
Eustis, Grace E., Boston ... 775.78
Evans, Elmot R., Est. of, Elmot R. Evans Jr., executor, Boston ... 4,421.67
Evatt, Mrs. Evelyn M., Brookline ... 1,656.16
Everlastik, Inc., Chelsea ... 528.43
Exchange Club of Boston ... 49,760.59
Farnams Cheshire Lime Co., Farnams ... 2,157.94
Farnham, Margaret C. Wrenn, Dedham ... 794.77
Farnsworth, Charles H., Brookline ... 813.98
Faxon, Hulia, Est. of, Frederick W. Faxon, guardian, care of Barry Mohun, Washington ... 330.10
Fay, Henry H. trust u/w, Henry H. Fay, Thomas Motley and Robert Homans, trustees, Boston ... 1,055.34
Fay, Sarah B., Woods Hole ... 839.24
Felch, Walter L., Natick ... 527.73
Felters Company, The, Boston ... 973.64
Ferguson, George B., Cambridge ... 710.21
Ferguson, Margaret G., Everett ... 682.84
First National Bank of Boston, Boston ... 8,002.90
First National Bank, The, Haverhill 708.09
Fisher, Mrs. Beatrice H., North Attleboro ... 608.81
Fisher, Oliver M., Est. of, Alonzo R. Weed, executor, Boston ... 3,934.92
Fisk Rubber Co., Chicopee Falls ... 200,347.60
Fitch, Est. of Elizabeth W., Mary A. Fitch, executor, Boston ... 773.45
Fleming, Est of Louisa, Charlotte M. Sladen, administratrix, care of H. T. Newcomb, New York City ... 1,171.42
Fletcher, Fred C., Brookline ... 1,368.74
Flood, Mrs. Marion E., North Adams 615.47
Flint Mills, Fall River ... 1,365.74
Forbes, W. Cameron, Boston ... 16,061.59
Forbes, Chas. S., Estate of, Thomas Perkins, Admin., Boston ... 2,216.42
Forbes, Fannie E., Westboro ... 714.77
Forbes, Francis B., Trust, Allan Forbes and F. Murray Forbes, Trustees, Boston ... 1,713.58
Ford, Lawrence A., Beverly ... 884.00
Forest Hills Co., Jamaica Plain ... 604.41
Forte-Moran Co., Boston ... 8,387.43
Foster, Catherine G., Estate of, Charles Maynard Richards and Fred M. Lamson, Exs., Boston ... 954.77
Fowler, George F., Springfield ... 8,193.13
Fox, Trust, Julia M., Caroline A. Fox, Alice F. Cochran, Trustees, Arlington ... 9,496.28
Foxboro Company, The, Foxboro ... 6,247.02
Frankenstein, S. Frank, Boston ... 23,178.89
Franklin County Tel. Co., Boston ... 898.98
Franklin Paper Co., Holyoke ... 18,227.04
French, Julia B., Estate of, Sherman L. Whipple, admin., Boston ... 4,145.85
Friend, Leslie A., Melrose ... 3,177.60
Friend, Victor A., Melrose ... 840.80
Fuller, Fred W., Springfield ... 4,385.62
Fuller, George F., Worcester ... 11,486.64
Fuller Lumber Co., W. A., Leominster ... 1,635.45
Fuller, Mrs. Sarah P., Cambridge ... 4,630.26
Fuller, Mrs. Sarah P., Cambridge ... 3,030.19

G

Gale, Clarence E., Belmont ... 653.98
Gardner, George P., Boston ... 769.08
Gardner, John L., Boston ... 3,962.94
Garland, Mary W. Wrenn, Boston ... 2,165.46
Garrison Securities Co., Boston ... 11,226.80
Gauley Coal Land Co., Boston ... 241.07
Gay, Ernest L., Est. of, Albert F. Hayden administrator, care Lyon & Lyon, Washington, D. C. ... 819.83
Geary, Edw. L., Boston ... 704.40
Gekco Co. of Chicago, Brockton ... 1,107.59
General Alloys Co., Boston ... 7,457.98
Gerry, Pauline, Est. of, William B. Stevens administrator, care Lyon & Lyon, Washington, D. C. ... 943.88
Gibson, Emily Ruth, Est. of, Florence W. Gibson executrix, Chestnut Hill ... 1,266.32
Gidding, Mrs. Edith, Housatonic ... 1,118.10
Gilchrist Co., care Walter H. Kilbourne, Washington, D. C. ... 73,819.66
Gilchrist Co., Boston ... 29,269.15
Giles, George A., Cambridge ... 1,381.26
Glendale Elastic Fabrics Co., now United Elastic Corp., Easthampton 1,729.80
Glendale Elastic Fabrics Co., Easthampton ... 5,646.11
Goldfine, Mrs. Rebecca, Boston ... 835.19
Goldstein Brothers Amusement Co., Springfield ... 9,961.45
Goodspeed Machine Co., Winchendon 2,891.15
Goodwin, Mrs. Julia E., Boston ... 1,485.70
Goulden, Robert D., Fitchburg ... 960.53
Gove, Arline C., care Andrew J. Aldridge, Boston ... 4,980.71
Gove, Aroline C., Salem ... 610.64
Gove, William P., Est. of; Edythe S. Hart Bradford and Olga R. Gove, trustees, Salem ... 4,883.28
Gow, Charles R., Boston ... 551.87
Granville Telephone Co., Boston ... 1,102.60
Graves, Chester H., Est. of; George A. Graves, executor, care H. T. Newcomb, New York City ... 1,945.65
Greany, Alfred G., Fall River ... 900.84
Green, Alvira W., Est. of; Old Colony Trust Co., executor, Boston 1,725.37
Green, Mrs. Ida M., Springfield ... 1,330.78
Green Shoe Mfg. Co., Boston ... 861.36
Green Stores, Inc., Boston ... 14,870.20
Grew, Joseph C., Boston ... 868.95
Greylock Mills, North Adams ... 10,379.05
Gridley-Downey Co., Inc., Orange ... 1,182.88
Grimes, Elias E., Lawrence ... 3,026.77
Guinivan Shoe Co., Brockton ... 2,987.73

H

H. & B. American Machine Co., South Attleboro ... 135,199.64
Hall, John L., Boston ... 1,502.81
Hall, William S., Arlington ... 1,108.13
Hamilton, Marion S. Mrs., Waban ... 924.68
Hampden Hotel Co., Springfield ... 1,299.21
Hampton Company, Easthampton ... 4,456.54
Hampton Company, Easthampton ... 11,326.50
Hancock Mutual Life Ins. Co., Boston ... 1,117,349.88
Harding, Charles L., Trust, Charles L. Harding and Edward A. Taft, trustees, Boston ... 657.59
Harding, Charles L., u/w Junel, Charles L. Hardington and Edward Taft, trustees, Boston ... 562.62
Harding, Charles L., Dedham ... 5,915.96
Harding, Charles L., Dedham ... 13,103.09
Harris, Ambia C., Estate of, Rista C. Harris and Springfield Safe Deposit and Trust Co., admins., Springfield ... 727.44
Harris, Emeline L., Estate of, care Barry Mohun, Washington, D. C. ... 1,201.95
Hartley, Jane E. F., care Boston Safe Deposit Co., Boston ... 1,738.79
Harwood & Sons, Inc., H., care Hale & Dorr, Boston ... 4,556.48
Haskell, Edw. H., Est. of, the First National Bank of Boston and Ed A. Haskell, executors ... 3,822.36
Hatch, Arthur E., Brighton ... 1,122.61
Hathaway, Thomas D., Est. of, Jerusha F. Hathaway and Lucy Hathaway, executors, care Arthur M. Churchill, American Bank Building, Portland, Ore. ... 907.28
Haydenville Co., The, Haydenville ... 1,110.46
Hayes, Francis G. and Edith S., West Groton ... 1,606.97
Hewins, Parke W., Est. of, Jessie M. Hewins, executor, Boston ... 881.50
Heywood Boot & Shoe Co., Worcester 809.13
Hayward Woolen Co., North Main St., East Douglas ... 62,784.79
Heald Machine Co., Worcester ... 5,900.93
Hecht, Simon, Boston ... 28,068.39
Henshaw Motor Co., Boston ... 618.12
Herman, Joseph M., Est. of, Hennie A. Herman, Solomon and James N. Rosenberg, trustees, Boston ... 4,147.29
Hershey Mfg. Co., South Boston ... 1,083.46
Hersey & Sons Co., Ira G., Boston ... 1,242.92
Hershenson, Aaron, Chelsea ... 644.02
Hervey, Fred L., Est. of, John T. Swift, executor, Fall River ... 561.53
Higginson, Charles, Boston ... 910.97
Higginson, Henry Lee, Estate of, Clift Rogers Clapp and Charles Francis Adams, exs., Boston ... 1,553.08
Higginson, Ida, Estate of, Frederick P. Cabot, David Shaw and Charles Francis Adams, Trustees, Boston ... 1,227.61
Hill, Charles F., Melrose ... 512.51
Hill, Clarke & Co., Inc., Hudson ... 4,061.06
Hill, Lucy W., Boston ... 575.87
Hill, Willard C., Boston ... 923.58
Hinchcliffe, Fred. Arthur, Brookline 598.01
Hirschfield & Mayer Co., Allston ... 981.99
Hobbs Mfg. Co., Worcester ... 665.83
Hobson, Alice C. G., Haverhill ... 1,564.35
Holden, Joshua B., Boston ... 1,255.10
Hollidge, C. Crawford, Boston ... 4,269.98
Holyoke Water Power Co., Holyoke 27,101.96
Hood Rubber Co., Watertown ... 110,934.43
Hopedale Mfg. Co., now Milford Liquidating Co., Milford ... 2,308.76
Houghton & Dutton Co., Boston ... 8,636.64
House Beautiful Pub. Co., Inc., Boston ... 22,725.40
Howe, John C., Estate of, Mabel Yates Howe, Walter A. Priest, exs., care of H. T. Newcomb, New York City ... 2,138.21
Howes, Mrs. Alice Maude, Boston ... 922.80
Hudson Worsted Co., Hudson ... 1,141.62
Hughes, Walter S., Boston ... 915.69
Hurd, Edw. L., Milton ... 801.40
Hutchinson, William H., Est. of, Samuel C., W. Joward and James A., Lynn ... 968.16

I

Ideal Tooth, Inc., Cambridge ... 1,228.69
Indian Motocycle Co., formerly the Harley Co., care of George F. Newton, Washington, D. C. ... 844.76
International Button Hole Sewing Machine Company, Boston ... 1,134.80
Ipswich Mills, Boston ... 10,874.83
Ipswich Mills, Ipswich ... 16,500.97
Island Creek Coal Co., Boston ... 8,063.64

J

Jackson, Arthur L., Est. of, John Noble and James I. O'Donnell, exs., Boston ... 858.01
James, Harold K., Arlington ... 736.79
Jeffrey-Nichols Motor Co., Boston ... 5,075.33
Jewett, Margaret W., Woods Hole ... 6,728.58

Continued on Following Page.

Other States Share Heavily in the Income Tax Reimbursements

Continued from Preceding Page.

Jones, Miss Amelia H., New Bedford 894.29
Johnson, Julia Blood, Est. of, Old Colony Trust Co., admin., Boston 3,247.33
Johnson, Nicholas C., Haverhill 1,194.60
Jones, Edward D. G., Est. of, Stanley R. Benton, trustee 1,037.88
Jones, Mrs. Mary Fleming, Boston 1,122.15
Jones, Stephen R., Boston 4,743.16
Johnson, Benjamin N., Boston 1,278.33
Johnson, Nicholas C., Haverhill 1,071.04

K

Kansas Mining and Royalty Co., Boston 1,444.73
Kavanagh, William, Springfield 1,501.73
Keith, Harold C., Brockton 2,423.11
Keith (B. F.) Theatres Co., New York City 18,030.36
Keith (B. F.) Theatres Co., Boston 43,465.75
Keith (B. F.) Theatres Co. and subsidiaries, Boston 15,736.88
Kendall Mills, Inc., Walpole 3,616.02
Kennebec Co., 8 Green St., Augusta, Me. 541.62
Kenney-Kennedy Realty Co., Boston 13,605.35
Kimball, Est. of Helen F.; L. Cushing Kimball and Charles K. Cummings, executors, Boston 1,180.33
Kimball, Mrs. Leonora B., Swampscott 1,206.38
Knipe Brothers, Inc., Haverhill 928.05
Knowles, Joshua W., Arlington 1,349.55
Knowlton, Est. of George W.; George W. Knowlton Jr. and Harold Knowlton, executors, Worcester 144,626.05
Kryptok Co., Inc., Boston 889.43

L

Lamb & Ritchie Co., Cambridge 823.16
Lamson & Goodnow Mfg. Co., Shelburne Falls 3,264.44
Lane, Mrs. Emma G., Manchester 645.41
Lane, Emma Gildersleeve, Manchester 548.51
Lankenau Co., John R., Boston 1,119.22
Laurel Lake Mills, Fall River 602.53
Lawrence, Trust, Sarah E., John S. Lawrence, Augustus Hemenway Jr., Leverett Saltonstall and Wm. Lawrence, Trustees, Boston 573.09
Leader Shoe Company, Boston 2,135.78
Learoyd, Charles H., Wakefield 671.98
Lesser-Goldman-Baldwin Co., Fall River 1,383.02
Legal Stamp Company, Inc., Boston 566.18
Lever Brothers Co., Cambridge 23,157.01
Lever Brothers Co., Cambridge 50,775.84
Lever Brothers Co. and subsidiary companies, Lever Brothers Co. and Sanitas Co., Cambridge 79,933.63
Lewis, Chester V., Swampscott 2,446.85
Lewis-Mears Co., Boston 2,871.35
Fred T. Ley & Co., Inc., Springfield 1,722.33
Liggett, Louis K., Chestnut Hill 11,470.12
Liggett, Louis K., Chestnut Hill 5,631.73
Lindsey, Edw. P., Estate of Arthur W. Blackman and Edw. H. Stone, Exec., Boston 5,240.29
Lion Shoe Company, Lynn 1,600.19
Little, Inc., Arthur D., Cambridge 4,524.97
Little, Theodore, care Lybrand, Ross Bros. and Montgomery, Washington, D. C. 2,324.08
Locke, Langdon E., Lawrence 2,013.70
Locke, William L., Boston 1,136.47
Lockwood, Greene & Co., Inc., Boston 5,312.51
Loring, Augustus P., Boston 1,029.83
Loring, Elizabeth P., Est. of; Richard B. Stanley, administrator, care Lyon & Lyon, Washington 1,805.53
Loring, Ellen, Boston 515.26
Lovell Park, trust; Partlow A. Yerxa, trustee, Watertown 618.29
Levering, Marian, Boston 1,644.54
Lowell Insulated Wire Co., care Harry J. Gerrity, Washington 15,113.83
Lyman, Arthur, Boston 9,273.47
Lyons, James H., Est. of, Methuen 574.34

M

MacAlman Co., J. H., Boston 2,392.43
McCallum Hosiery Co., Northampton 3,323.61
McCorkindale, William, Est. of; John L. Bogg and Aaron C. Bogg, executors, Holyoke 1,217.96
McLane Silk Co., Turners Falls 4,304.78
McQuesten Co., George, care Frank L. Warfield, Washington 951.14
Macallen Co. (The), South Boston 981.14
Macomber, John R., Framingham Centre 17,464.33
Macomber, Frank Cain, Dover 330.68
Made-Rite Ice Cream Co., New Bedford 674.95
Mograne Store, Inc., P. B., Lynn 822.03
Maguire, James W., Est. of Agnes Maguire executrix, Melrose 5,310.02
Maier, Wm. E., Boston 2,805.18
Maine Telephone and Telegraph Co., Boston 2,185.01
Manhattan Market Co., Cambridge 2,633.15
Marcus Co., S., Worcester 735.28
Marion Golf Club, Boston 647.63
Marion Indenture of Feb. 12, Dorothy S., Roland W. Boyden trustee, Boston 1,235.09
Mark, Mrs. Elsie R., Boston 1,655.71
Martineau & Bueke, Inc., Boston 3,805.32
Mason, Mrs. Elizabeth A., Boston 980.04
Mason, Miss Fanny Peabody, care William C. Endicott, Boston 1,049.03
Mason and Parker Mfg. Co., Winchendon 556.27
Mason Regulator Co., Boston 1,206.76
Massachusetts Accident Co., Boston 3,120.73
Massachusetts Cities Realty Co., Boston 1,219.74
Massachusetts Mutual Life Insurance Co., care of A. R. Serven, Washington 163,918.49
Massachusetts Protective Life Assurance Co., Worcester 2,273.80
Massasoit, Pocasset National Bank, Fall River 1,196.57
Mathews Co., Saul F., Boston 1,146.60
Mathews, Harry N., Waban 962.34
Megantic Fish and Game Corp., Boston 1,079.45
Melvin & Badger Co., Boston 715.58
Merchants Mfg. Co., care of Walter H. Kilbourne, Washington 46,853.53
Merrill, Est. of T. Wattson, Moses P. White and Joseph Warren Merrill, executors, care of Barry Mohun, Washington, D. C. 4,126.32
Merrimac Valley Power and Buildings Co., Boston 3,934.44
Metacomet National Bank, Fall River 756.29
Meyer, Miss Alice A., Boston 1,078.24
Miami Zinc Mines Co., care of Harrison & Grice, Washington 4,567.32
Muddkebyrt Electric Co., Boston 920.94
Miller Co., Charles N., Boston 748.78
Millett, John A. P., Stockbridge 580.89
Miller Treeing Machine Co., O. A., Brockton 838.08
Milliken, Walter L., Hyannisport 1,572.39
Mitchell-Welch Shoe Co., Lynn 968.75
Modern Shoe Co., Haverhill 559.48
Monomac Spinning Co., Boston 16,495.79
Moore Drop Forging Co., Springfield 44,263.13
Moore, M. Ernest, Arlington 1,105.60
Moore, Joseph S., Boston 580.30
Moore Pen Co., Boston 823.27
Moosehead Tel. & Tel. Co., Boston 807.40
Morgan Cons Co., Worcester 561.60
Morley Button Mfg. Co., Boston 2,192.59
Morrill Co., George H., Norwood 2,462.45
Morse Estate Trust, Boston 849.34
Moseley, Frank, Winchester 1,289.12
Moseley, Frank, Winchester 518.94
Moses, E. Preston, Somerville 2,728.18
Mountain Electric Supplies Co., Pittsfield 808.24
Municipal Real Estate Trust, Boston 4,227.20
Murphy, Thomas J., Cambridge 1,611.29
Myrick, Herbert, Est. of, Third National Bank & Trust Co., administrator, Springfield 1,065.61

N

Nantasket Beach Steamboat Co., Boston 1,654.56
National Leather Co., Boston 14,116.42
National Papeterie Co., Springfield 1,522.35
National Spun Silk Co., Inc., care of E. E. Rossmoore, 270 Madison Av., New York 3,260.81
Naumkeag Trust Co., Salem 3,748.21
Neild Mfg. Corp., New Bedford 7,683.32
New Bedford Cotton Mills Corp., New Bedford 556.74
New Bedford Gas and Edison Light Co., New Bedford 42,960.62
New England Compressed Gas Co., Everett 3,118.53
New England Fuel Oil Co. of Mass., care of D. Basil O'Connor, 120 Broadway, New York 1,290.09
New England Guaranty Corp., Walter Powers, Trustee in Bankruptcy, Boston 28,738.95
New England Line Co., Pittsfield 6,846.56
New England Mutual Life Insurance Co., care of A. R. Serven, Washington, D. C. 542,811.77
New England Power Co., care of Walter J. Rooney, Boston 20,714.97
New England Pulp Plaster Co.; now: Valentine Lumber and Supply Co., Springfield 558.40
New England Structural Co., Everett 1,426.58
New England Tel. and Tel. Co., Boston 2,792.03
New England Westinghouse Co., Westinghouse Elect. and Mfg. Co., Successor, East Pittsburgh 213,958.20
Newmarket Mfg. Co., Boston 2,938.51
Newton Company, F. H., N. Cambridge 654.12
Newton Trust Co., Newton 2,974.48
New York Gakco Co., Brockton 922.79
Niles, Harold L., Wellesley 818.50
Niles, Harold L., Wellesley 684.61
North Boston Lighting Properties, Boston 129,139.92
Norton Company, Worcester 282,441.32
Norton, Inc., A. O., Boston 1,543.82
Nowell, Anna Lee Ames, trust, Oakes Ames, trustee, Boston 5,909.54
Noyes Buick Co., care Dale M. Spark, Boston 26,536.79
Noyes & Son, H. K., Boston 890.37
Noyes, James A., Cambridge 530.02
Noyes, James A., Wrentham 507.30

O

O'Hara Waltham Dial Co., Boston 776.74
O'Keefe's, Inc., Somerville 3,959.73
Oliver Building Trust, Boston 5,631.83
Olympia Theatres, Inc., Boston 12,277.72
One Hundred Associates, South Boston 1,245.20
153-159 Summer Street Real Estate, trust, George M. Cushing, trustee, Boston 7,877.30
O'Riorden, Pat, Estate of, Garrett J. O'Riorden, admin., care H. T. Newcomb, 32 Nassau Street, New York 4,219.86
Orswell Mills, Fitchburg 2,051.64
O'Sullivan, Humphrey, Lowell 725.22

P

Packard Motor Car Co. of Boston, care of Frank H. MacRobert, Washington, D. C. 1,047.99
Packard, Est. of Sidney B., Bessie K. Packard, sole residuary legatee, Campello 511.49
Paine, Alice, Worcester 2,801.25
Paine, Elizabeth M., Boston 862.62
Paine, George L., Cambridge 750.21
Paine, Rose Chandler, Worcester 2,552.65
Paine, Russell S., Worcester 2,723.62
Paine, William A., care of H. B. Fernald, 60 Broad St., New York 1,265.81
Palmer & Parker Co., Charlestown 3,900.25
Parker Wire Goods Co., Worcester 4,307.13
Patten, Anna T., Lancaster 655.27
Pedrick, Lawrence E., Salem 1,266.31
Pelham Trust, Boston 802.42
Penn Metal Co., Cambridge 5,693.96
Pepperell Mfg. Co., Boston 7,530.39
Perry, Est. of, Walter A., Grace Perry Woodbury, Ruth Perry Neff and Roland W. Bouden, executors, Boston 2,135.41
Peters Mfg. Co., Boston 6,667.12
Peters, William Y., care of R. E. Townsend, Boston 2,553.38
Peterson Co., Inc., A. W., Woburn 604.02
Phipps, Mary J., Estate of, Winthrop J. Nottage, legatee, care Barry Mohun, Washington, D. C. 809.50
Pickering Coal Co., Geo. W., Salem 1,539.65
Pierce, John B., Estate of, Frank M. Peters, Clarence M. Wooley and Rolland J. Hamilton, Execs., 40 West 40th St., New York 28,351.14
Pierce Company, S. S., Boston 3,321.06
Pierce Co., S. S., Boston 4,270.93
Pierce Co., S. S., Boston 1,740.70
Piney Coking Coal Land Co., Hinton, W. Va. 1,542.44
Pingree, David, Salem 3,115.87
Pinkham, Charles H., Estate of, Jennie Barker Pinkham, Admin., care Lyon and Lyon, Washington, D. C. 1,014.66
Playfair, Lady Edith, care The New England Trust Co., Boston 511.51
Pond, Clarence H., Winchester 726.16
Pope Lumber Co., West Roxbury 569.65
Posse-Nissen School of Physical Ed., Inc., Boston 3,146.87
Power and Light Securities Trust, Boston 746.19
Powers, Walter, Boston 25,000.00
Pratt, Mrs. Frances E., Boston 521.05
Preston, Andrew W., Estate of, First Nat'l Bank of Boston and Bradley W. Palmer, Trustee, Boston 742.79
Preston, Estate of Emma A., Howard L. Holt, Admin., care H. T. Newcomb, 32 Nassau St., New York 2,195.19
Prince, Mrs. Fannie L., Boston 622.41
Pronty, Mrs. Ether B., Littleton 684.56
Pureoxia Co., The, Boston 613.51
Pushee, Emma J., Est. of, Boston Safe Deposit and Trust Co., Admin., Boston 746.18

Q

Quincy Electric Light and Power Co., Boston 655.37
Quisset Mill, New Bedford 3,056.75

R

Ramsdell, Miss Mary Louise, Housatonic 721.24
Ramsdell, T. Ellis, Housatonic 1,532.59
Rand Avery Supply Co., Boston 2,168.63
Ratshesky, Israel A., Est. of, Abraham C. Ratshesky, Theresa S. Ratshesky, Alan R. Morse, United States Trust Co., Exs., Boston 13,732.54
Raymond & Whitcomb Co., Boston 6,227.79
Reece Button Hole Machine Co., Boston 19,165.21
Reed, Clarence D., Est. of, Old Colony Trust Co., Ex., Boston 2,342.04
Reed, E. Howard, Worcester 673.66
Reed and Prince Mfg. Co., Worcester 2,476.97
Renfrew Mfg. Co., Adams 13,751.11
Republican Co., The 2,111.18
Rice & Hutchins, Inc., Boston 256,122.72
Rice, Mrs. Lucy D., Worcester 3,800.75
Rich, Wm. T., Newton 3,085.86
Richards, James L., Boston 2,091.03
Richardson, John, Trust, John Richardson, trustee, Boston 636.82
Riley, Mrs. Katherine H., Worcester 1,167.97
Riverside Sand & Gravel Co., Newton Lower Falls 1,534.80
Robinson, John Cooley, Springfield 1,391.34
Rockwood Sprinkler Co. of Massachusetts, Worcester 5,441.55
Roland, Thomas, Nahant 532.70
Rosenburg, David L., Boston 1,810.16
Ross Brothers Co., Worcester 650.42
Rousmaniere, Williams & Co., Boston 34,006.25
Royal Blue Line Co., Inc., Boston 1,147.83
Russell, Louise Ann, Est. of, Mrs. Edith Playfair, surviving executor, Boston 3,846.56
Russell, William A., Trust, Richard S. Russell, trustee, Boston 973.60
Russia Cement Co., Gloucester 678.82

S

Safford, Mrs. Harriett D., Boston 584.47
Saint Croix Paper Co., Boston 697.58
St. Mary's Mineral Land Co., Boston 29,325.76
Saltonstall, Mrs. Eleanor, Chestnut Hill 5,197.66
Saltonstall, Mrs. Frances A. F., Cambridge 1,041.85
Savage, Miss Bessie H., Cohasset 3,427.58
Sawyer-Regan, Dalton 1,256.90
Schirmer, Frank A., Chestnut Hill 1,673.79
Scott & Williams, Inc., Boston 546.87
Sea Cliff Inn Co., Nantucket 2,138.64
Seaboard Transportation Co., Boston 58,914.91
Searles, Edw. F., Est. of, Elgin E. Rudd administrator, care Bernard Knollenberg, 31 Nassau St., New York 73,361.30
Sexton, Isaac E., Winchester 2,671.80
Shattuck Co., Frank G., Boston 2,229.80
Shaw, Adela, Est. of, Boston Safe Deposit Co. trustee, care Arthur M. Churchill, Portland 743.65
Shaw, Mrs. Hannah B., Middleboro 793.91
Shaw's Sandwich Shops, Inc., Boston 589.45
Shawmut Steamship Co., New York 14,685.10
Shea, Mrs. Sarah E., care of August P. Loring, Boston 592.02
Sherman Corp., The (Illinois), Boston 1,635.09
Sherman Service, Inc. (Missouri), Sherman Corp., The (Missouri) successor, Boston 1,312.04
Sherwin-Sheppard Co., Boston 501.22
Shorey, George, Est. of, care of Lyon & Lyon, Washington, D. C. 583.58
Simonds Mfg. Co., Fitchburg 2,103.51
Simplex Wire and Cable Co., care Lybrand Ross Bros. and Montgomery, Washington, D. C. 9,352.15
Simplex Wire and Cable Co., care Lybrand Ross Bros. and Montgomery, Washington, D. C. 522.10
Simonds Saw and Steel Co., Fitchburg 4,796.56
Sinclair, Est. of Emma J.; Sherburn M. Merrill, John C. Spring and Parker W. Whittemore, administrators, Boston 5,716.56
Siskind, Alexander L., Lawrence 947.28
Skinner Organ Co., Dorchester 1,430.19
Skinner, Est. of William; Joseph A. Skinner, William Skinner and Sarah E. Skinner, executors, 36 E. 39th St., New York 10,430.50
Slater (S.) & Sons, Inc., Webster 3,018.50
Slipper City Shoe Co., Inc., Haverhill 988.72
Smalley Pink and Red Westerly Co., Westerly, R. I. 609.50
Smith & Dove Mfg. Co., Boston 1,279.92
Smith, William J., Brighton 918.37
Smither, Robert N., Boston 1,101.56
Snow (W. A.) Iron Works, Inc., Boston 583.12
Snyder, Fred S., Winchester 595.27
So-Lo Jack Co., Inc., Attleboro 880.96
Soule, Est. of Ellen G., New England Trust Co., executor, Boston 2,262.21
Southworth Co., Mittineague 8,780.06
Sprague, Breed, Stevens & Newhall, Inc., 8 Central Square, Lynn 1,224.22
Sprague, Mrs. Elizabeth S., Boston 3,265.43
Springfield Fire and Marine Ins. Co., Springfield 13,120.40
Squire & Co., John P., Cambridge 21,498.30
Stafford Co., The, Readville 1,345.83
State Mutual Life Assurance Co., Worcester 215,150.44
State Street Trust Co., Boston 4,318.80
Stearns, Frank W., Boston 1,072.50
Stearns, Mary E., Estate of James J. Myers and Wm. H. Brown, trustees, care Lyon & Lyon, Washington, D. C. 891.14
Steiger, Inc., Albert, Springfield 24,913.37
Stickney & Poor Spice Co., Boston 1,314.23
Stone, Galen L., Estate of, Robert G. Stone, executor, Brookline 141,674.14
Stone & Webster, Inc., Boston 34,529.05
Stoneman, David, Brookline 1,110.42
Stoney Creek Granite Co., Milford 715.80
Street, Gerald D., Brookline 1,013.64
Strout, Stritter & Co., Inc., Lynn 1,122.66
Sugden Co., James, Boston 5,588.32
Sugden Company, J., Boston 1,430.69
Sullivan, Florence A., North Adams 1,008.41
Sullivan, John F., North Adams 568.92
Summit Thread Co., Boston 576.53
Summer Co., The, Boston 13,580.44
Sumner, Fred W., Est. of, National Shawmut Bank and Eliza R. Sumner, executors, Boston 3,205.86
Swallow, Est. of A. M.; Moreton T. Swallow, administrator, care Barry Mohun, Washington, D. C. 1,258.72
Sweezey, Adolphus Cecil, Malden 3,708.27
Swift, E. Kent, Whitinsville 876.21

T

Taunton Knitting Co., Taunton 1,398.35
Tennessee Eastern Elec. Co., care Henry L. Doherty & Co., 60 Wall St., New York City 2,723.50
Tennessee Eastern Elec. Co., Boston 883.08
Tenney, Charles H., Springfield 662.78
Textile Building Trust, Boston 13,105.41
Textile Factors Co., Boston 2,025.09
Thayer, Mrs. Alice W., Boston 573.02
Thayer, Mrs. Ruth S., Lancaster 875.35
Thomson Elec. Welding Co., Lynn 6,198.37
Thomson Mfg. Co., Judson L., Waltham 1,308.92
Thomson, Ernest A., Boston 596.82
Thompson, J. Campbell, Boston 1,120.50
Thorndike, Augustus, Boston 960.95
Thorndike Company, Boston 66,131.38
Thurston, Edw. A., Estate of; B. M. C. Durfee Trust Co., trustee, Fall River 595.00
Tolman Print, Inc., Brockton 560.11
Tomfohrde, Doro, Estate of; Corey A. Scribner and Caroline M. Pearce, execs., Boston 1,377.00
Toppan, Robert N., Estate of; Arthur M. Churchill, Portland, Ore. 9,965.70
Torrey, Catherine, Estate of; Nathan H. Glover, Admin., D. B. N., care H. T. Newcomb, 32 Nassau St., New York 1,022.69
Tower Company, A. J., Boston 1,231.61
Train, Stephen G., Estate of; Clifton L. Bremer and Charles B. Barnes, trustees, Boston 4,061.45
Treat Co., Arthur, Boston 984.39
Treat Hardware Corp., Lawrence 817.34
Trustees of the Chester Personal Property Co., Boston 868.04
Tufts, Annie H., Estate of; James D. Keith and Lewis Kennedy Morse, execs., care Lyon and Lyon, Washington, D. C. 2,572.16

U

Union Street Railway Co., New Bedford 5,838.24
Union Twist Drill Company, Athol 7,621.46
United Electric Light Co., Springfield 6,609.57
United Fruit Company, Boston 190,841.80
United Mortgage and Realty Co., Worcester 524.77
United Novelty Shoe Co., Lowell 790.87
Universal Boring Machine Co., Hudson 5,870.56
Upton, King, Estate of Norman W. Bingham Jr., Annie D. Upton and George Upton, Execs., Boston 4,712.44

V

Veasey, Arthur D., Estate of, Clara W. and Arthur Hale Veasey, Ransom C. Pingree and Charles E. Ober, Execs., Haverhill 576.19

W

Wadleigh, Arthur G., Lynn 535.60
Wadleigh, Arthur G., Nahant 775.45
Walker Body Co., Amesbury 7,238.69
Walker Coal and Ice Co., Worcester 3,061.63
Wallace, Arthur, Boston 1,961.12
Wallace, Herbert I., Fitchburg 1,243.77
Wallace Nutting, Inc., Framingham 4,365.20
Waltham Nat'l Bank, Waltham 2,755.83
Walworth and Subsidiaries 3,496.45
Ware River Railroad Co., Boston 1,251.54
Ware Trust Co., Ware 1,486.29
Warren & Co., S. D., firm of, Fiske Warren, Roger D. Smith and Herbert W. Mason, serving partners, Boston 139,725.06
Warren, Ralph L., West Newton 2,534.70
Washington, D. C., Investment Trust Co., Boston 707.32
Webster, Andrew G., Boston 1,151.64
Webster and Southbridge Gas and Electric Co., care of Walter J. Rooney, Boston 1,954.68
Welch, Francis C., trust; George E. Brown and E. Schier Welch, trustees, Boston 1,519.21
Weld, Hannah P. (Miss), Boston 5,217.19
Weld, Rudolph, Boston 3,184.26
Wesson, Victor H., Long Meadow 1,802.90
Wesson, Mrs. Victoria W., Springfield 3,838.82
West Boylston Mfg. Co., Easthampton 65,428.04
Western & Southern Associates 760.05
Westfield River Paper Co., Westfield River Paper Co., Inc., successors, Russell 1,413.34
Wetherby, Charles B., Ware 867.54
Wetherell, Frank A., Cambridge 18,459.44
Wetherell, Lawrence H., Cambridge 13,608.2[illegible]
Wetherell, Lawrence H., Cambridge 4,976.41
Wheelwright, Mary, Est. of; Edmund D. Codman, executor, U.-W. of Boston 2,796.21
Whidden-Beekman Co., Boston 757.0[illegible]
Whipple, Sherman L., Boston 5,395.02
White Mountain Tel. and Tel. Co., Boston 677.17
White Shoe Co. (L. Q.), Bridgewater 66,242.70
White & Wyckoff Mfg. Co., Holyoke 3,238.30
Whittier, Charles W., Milton 2,316.57
Whitin, Edgworth W., North Uxbridge 1,082.61
Whiting Milk Co., Boston 3,187.10
Whiting Real Estate Trust, Charles W. Whittier, Fred J. Bradlee and George L. D. Blois, trustees, Boston 21,436.87
Whiting, William F., Holyoke 1,733.55
Whitinsville Nat'l Bank, Whitinsville 1,640.33
Whitman, Harry, Est. of, care of Arthur M. Churchill, Portland, Ore. 1,125.00
Whitman Co., Inc., William, Boston 20,074.03
Whitney, Charles E., Est. of, Boston Safe Deposit and Trust Co., administrator, Boston 7,509.13
Whitney Co., W. F., South Ashburnham 625.95
Whitney, Lottie J., care of Augustus P. Loring Jr., Boston 863.05
Whitney Worsted Co., Franklin 675.98
Whittemore, Donald L., Boston 2,006.29
Whittemore, Theodore P., Boston 1,991.27
Whittemore, John A. Jr., Boston 1,977.69
Whittemore, John A., Boston 1,970.55
Wico Electric Co., West Springfield 676.98
Widger, Samuel S., Brookline 842.97
Wigglesworth, George, Milton 1,451.67
Wilbur, Mrs. Julia G., Taunton 508.56
Wilde, Joseph D., estate of; Carrie L. Stevens, surviving executrix, care of Barry Mohun, Washington, D. C. 1,784.74
Wilkins, Arthur G., Boston 919.78
Williams, Mary E., Lynn 537.38
Williams, Ralph Blake, estate of; B. Preston Clark, executor, Boston 3,768.73
Winchester Tannery Co., Boston 2,416.56
Wing Co., Charles F., care of Nax Meyer and Jeremiah F. O'Brien, New Bedford 1,095.14
Wing, Josephine C., Boston 647.84
Winn, Abigail N., estate of, care of Barry Mohun, Washington, D. C. 789.74
Winnsboro Mills, Boston 30,123.49
Winship, Charles N., Wakefield 21,846.55
Winslow, Herbert F., Boston 6,206.39
Winslow, Isabel N., Lynn 1,182.54
Winslow, Sidney W. Jr., Boston 581.64
Winslow, Winthrop C., Boston 902.45
Wolcott, William Prescott, Readville 1,054.25
Wood Elastic Web Co., J. W., Stoughton 766.60
Wood, Edmund, New Bedford 2,156.29
Wood, George R., New Bedford 1,023.19
Woods Machine Co., S. A., Boston 2,748.58
Worcester Buick Co., Worcester 1,713.40
Wrenn, George L. 2d, Boston 1,378.04
Wrenn, Philip W. Jr., Boston 776.56
Wyman, Gordon Co., Worcester 2,116.75
Wyman, Henry A., Boston 596.59

Y

Yerxa, Henry D., Est. of; Francis A. Shove, Arthur Snyder and The First National Bank, trustees, Boston 2,295.89
Young Co., Joseph H., Boston 900.00

Other States

These refunds of $100,000 or more were made to taxpayers in other States:

CALIFORNIA.

Fidelity Savings and Loan Association, Los Angeles 192,844.00
Globe Grain and Milling Company, Los Angeles 180,189.00
Rosenberg Bros. & Co., San Francisco 122,884.30
St. Helena Petroleum Company, Los Angeles 137,797.00

COLORADO.

Nevada-California Electric Corporation, Denver 156,514.00

FLORIDA.

Charles Deering Estate, Richard F. Howe, executor, 410 N. Michigan Avenue, Chicago 728,000.00

GEORGIA.

Trust Company of Georgia, Atlanta 258,687.00
West Point Manufacturing Company, 201 Devonshire Avenue, Boston, Mass. 124,836.00

ILLINOIS.

Coal properties of the Chicago & Eastern Illinois Railroad Company, Chicago 100,000.00
Edison Electric Appliance Company, Chicago 172,366.00
Field, Stanley, Chicago 271,864.00
O'Gara Coal Company, care Arthur Anderson, Munsey Building, Washington, D. C. 329,477.00
Standard Gas and Electric Company, Chicago 901,721.00
Thayer Action Company, Rockford 183,164.00
Western States Gas and Electric Company of Delaware, Chicago 101,531.00

IOWA.

Bankers Life Company, Des Moines 148,180.00

MARYLAND.

Chemische Fabric Von Hayden, care International Acceptance Securities and Trust Company, 52 Cedar Street, New York 342,952.00
Der Nederlandsche Bank, care Alien Property Custodian for trust, Washington, D. C. 263,440.00
Schaeffer & Budenberg, care Alien Property Custodian for trust 2274 149,732.00
Schedtsche Heissdampf Gesellschaft, care Alien Property Custodian for trust 2975 556,345.00
United Verde Extension Mining Co., 233 Broadway, New York 879,579.00

MICHIGAN.

Anderson, John W., 3,109 E. Jefferson Av., Detroit 176,654.00
Cadillac Chemical Co., Cadillac 138,573.00
Couzens, James, Detroit 989,883.00
Hudson Motor Car Co., Detroit 335,443.00
Michigan Tanning and Extract Co., Petosky 330,629.00
Mitchell-Diggins Iron Co., Cadillac 309,395.00

MINNESOTA.

Minneapolis, St. Paul & Sault Ste. Marie Railway Co., Minneapolis 188,016.00

MISSOURI.

Zeinicker (Walter A.) Supply Co., St. Louis 150,168.00
Taylor, Est. of John, 1,311 Commerce Building, Kansas City 335,684.00

INDIANA.

Ball Bros. Glass Mfg. Co., Muncie 132,469.00
Cole Motor Car Co., Indianapolis 321,218.00

NEBRASKA.

Thompson, Est. of Aster C., St Paul, Minn. 104,301.00

OHIO.

American Oak Leather Co., Cincinnati 127,216.00
Union Central Life Insurance Co., Cincinnati 183,850.00
Libby Owens Sheet Glass Co., Toledo 201,311.00
National Supply Co. of Ohio, Toledo 286,519.00
Columbus Dental Mfg. Co., Columbus 106,798.00
Chandler Motor Co., Cleveland 187,908.00
Cleveland-Cliffs Iron Co., Cleveland 291,901.00
Electric Controller and Mfg. Co., Cleveland 236,407.00
Equity Savings and Loan Co., Cleveland 141,942.00
Goodyear Tire and Rubber Co., Akron 326,657.00
Sherwin-Williams Co., car James G. Bright, 239 Woodward Building, Washington, D. C. 222,257.00
Standard Tool Co., Cleveland 136,967.00

OKLAHOMA.

Barnsdell Oil Co., 120 Broadway, New York 336,737.00
Campbell, Mrs. Sarah Rector, Tulsa 185,422.00

OREGON.

Oregon Life Insurance Co., Portland 110,915.00

RHODE ISLAND.

Sayles, Frank F., Est., James A. McColl executor, 1,410 Industrial Life Building, Providence, R. I. 352,558.00
Taraco Corp., 210 Main St., Pawtucket 275,934.00
Jenckes Spinning Co., succeeded by Manville-Jenckes Co., Pawtucket $144,035.00

SOUTH CAROLINA.

Lancaster Cotton Mills, Lancaster $150,679.00

TENNESSEE.

Galloway Coal Co., Memphis $102,897.00
National Life and Accident Insurance Co., Nashville $134,672.00

VERMONT.

National Life Insurance Co., Montpelier $980,573.00

VIRGINIA.

Clinchfield Coal Corp., Dante $181,615.00

WASHINGTON.

Pacific Coast Biscuit Co., Seattle $253,726.00

WEST VIRGINIA.

United Fuel Gas Co., Charleston $218,779.00

WISCONSIN.

Plankinton Packing Co., Milwaukee $134,247.00
Seaman Body Corp., care J. E. Walker, 1,001 -8th St., Washington, D. C. $123,256.00

SUIT WON $1,000,000 REFUND.

Vermont Insurance Company Made Test Case of Tax on Interest.

Special to The New York Times.

MONTPELIER, Vt., Dec. 26.—Fred A. Howland, president of the National Life Insurance Company of this city, issued this statement tonight in connection with the million-dollar income tax refund to his company.

"In 1925 the National Life Insurance Company of Vermont brought suit against the United States to protect its policy holders against what was considered, and what was ultimately decided, to be an unconstitutional attempt, by devious methods, to tax the income on its holdings of government and municipal bonds.

"When that part of the income tax law of 1921, relating especially to life insurance companies, was being drafted, those in charge were informed by the National Life Company that the clause, admittedly devised to subject the income on government and municipal bonds to taxation, would be tested by the National in the courts if made a part of the corporation income act. Accordingly, when the first tax was levied under this defective law in 1922, the tax paid and all subsequent payments up to the time of this recent decision were made under protest.

"The opinion rendered in this case was of even more importance to dealers in and holders of government and municipal bonds than to the life insurance companies, because it definitely determined that no legislation, however ingenious, which endeavors to tax as income the interest payments on municipal securities, will be approved by the courts.

"The refund to the National Life Insurance Company, totaling more than a million dollars, was a direct result of the decision of the United States Supreme Court."

FARRELL REFUSES COMMENT.

United States Steel Head Silent on Carnegie Company Refund.

President James A. Farrell of the United States Steel Corporation declined yesterday to comment on the $25,840,542 income tax refunds to the Carnegie Steel Corporation of New Jersey, a subsidiary.

Myron C. Taylor, chairman of the finance committee, was out of the city. It was not learned whether a check covering this refund had been received by Gordon L. Edwards, treasurer of the corporation.

The Steel Corporation's claim was made in the form of a suit filed in the United States Court of Claims in Washington on behalf of the parent company and ninety-two affiliated companies. The claim totaled $101,582,180, and was based on the alleged over payment of income and excess profit taxes. In addition to the principal, $9,359,862 in interest also was asked.

On Jan. 7 of this year, it was announced that the corporation had received a tax refund of $26,000,000. This was in addition to a refund of about $3,000,000 late in 1928.

The announcement of tax refunds was no news to the New York City companies involved. In most cases they had received payment many months ago. In all cases in which explanations were given, it was said that the refunds represented adjustments in tax returns over a period of years and covering a variety of items.

Officials of the United States Leather Company, successors to the Central Leather Company, said they received about a year ago the refund to which they presumed the Treasury Department referred. The refund of $1,104,849 was due, the company said, to excess payments extending over several previous years in which matters of inventory, bad accounts and other subjects figured.

At the offices of the Atlantic Transport Company, which received $786,373, it was said that the refund covered a period beginning in 1917. New rulings and regulations by the government, and some clerical errors, were responsible for the refund, it was added.

Officials of the Kelly-Springfield Tire Company, which received $949,506, said that the refund was an adjustment on taxes from 1918.

Similar explanations were given by the American Locomotive Company, which received $925,698, and the Mutual Chemical Company, which got $860,000. In each case a great number of controverted points in past payments had been at issue.

WHERE CAN YOU FIND A SAFER INVESTMENT?

4½%

Compounded quarterly
Paid from day of DEPOSIT
to day of WITHDRAWAL!

Interest for this quarter, credited Jan. 1st, 1930

$1.00 STARTS AN ACCOUNT

UNION DIME SAVINGS BANK
40th Street & 6th Ave., New York City

New York Savings Bank
N. W. Corner 14th Street and Eighth Avenue
DIVIDEND JANUARY 1, 1930
at the rate of 4½% per annum
CREDITED QUARTERLY.
Interest Begins From Day of Deposit
Banking by Mail
OPEN MONDAYS FROM 10 A. M. TO 7 P. M. SATURDAYS FROM 10 A. M. TO 12 M. OTHER DAYS FROM 10 A. M. TO 3 P. M. HOLIDAYS EXCEPTED.

Don't let anything keep you from this Overcoat Sale!
If you want a new Overcoat at a new bargain price, here's how!

367 were $125
143 were $100
754 were $95
132 were $90
1689 were $85
623 were $80

$65 now!

And how:

842 were $75
312 were $70
1675 were $65
1283 were $60

$50 now!

Winter weights that include Greatcoats! Ulsters! Chesterfields!
All from regular stock!
All sizes!

ROGERS PEET COMPANY
Broadway at Liberty | Broadway at Warren | Broadway at 13th St.
Herald Sq. at 35th St. | "Six Convenient Corners" | Fifth Ave. at 41st St.
Tremont at Bromfield, Boston, Massachusetts

6 PM The "GILT EDGE" —a fast, luxurious train to BOSTON

"...affords extra time for rounding out your day in New York. This train is due to arrive at 11:25 P. M., early enough so that you can get a good night's rest in your favorite Boston hotel.

Solid comfort... the restful club library car invites you... an appetizing meal awaits you in the diner. The equipment is complete... all steel parlor cars and coaches. No extra fare.

The route via the New Haven's famous Shore Line affords smooth riding over a wonderful boulevard of steel.

Leaves GRAND CENTRAL TERMINAL Daily

Fifteen other great trains at convenient intervals from morning until midnight.

For Pullman reservations telephone Vanderbilt 7705.

The New York New Haven and Hartford Railroad Co

TRAVEL by TRAIN
You can relax—yet make time on the boulevard of steel

5% and 6%
DIVIDEND PERIOD
In 1929 $2,551,110.56 was divided in Dividends
6% is the current rate on systematic Monthly Installment Shares. Money invested in Savings Shares on or before January 13th earns dividends from January 1st. Current rate 5%.
MAIN OFFICE
Open until 6 p. m.
BRONX OFFICE
Open until 4 p. m. weekdays
12 noon on Saturdays
Monday and Friday evenings from 7 to 9
Main Office: Lexington Ave. at 44th St.
Bronx Office: Kingsbridge & Fordham Rds.
Call or write for booklet "A"
RAILROAD BUILDING & LOAN ASSOCIATION
New York's Largest Building Loan Organized 1890

A. W. A. CLUBHOUSE
1250 ROOMS
1250 BATHS
New York's most desirable residence for women
Room and Bath $3 per day
$15 to $25 per week on monthly rental
353 W. 57th Street, New York

CADLEY WANTS INQUIRY INTO MEAT CHARGES

Writes Crain That He Lacks Specific Complaint Upon Which to Investigate.

Edward F. Cadley, acting hospital commissioner, wrote yesterday to District Attorney-elect Thomas C. T. Crain saying that he had received no specific charges of meat graft in his department from United States Attorney Charles H. Tuttle, but would welcome an investigation by the District Attorney.

Mr. Tuttle explained that he had sent the minutes of a grand jury investigation covering charges of graft against Abraham Pols to Mr. Crain in accordance with the order of Federal Judge Frank J. Coleman. Allegations of irregularity in the Department of Hospitals are made in the minutes, it is understood. Commissioner Cadley's attempt to obtain specific charges from Mr. Tuttle was unsuccessful, and he halted the departmental inquiry last Tuesday for lack of definite complaints. His letter to the District Attorney-elect read:

"On Saturday evening, Dec. 21, the newspapers of the city carried a statement from United States Attorney Charles H. Tuttle reflecting on the personnel of the Department of Hospitals. It was stated that he had transmitted or was transmitting certain parts of the testimony taken in connection with the investigation by the grand jury of matters relating to the bankruptcy of Henry Pols, Inc., in which testimony appeared statements reflecting upon the honesty of one or more employes of this department.

"Since then the daily papers have printed stories of a similar nature. This is to advise you that at no time have any definite charges been presented to this office or names given of any employes against whom these accusations are made, so that we are not in a position to properly investigate something that is not before us.

"I wish to advise you further that this department readily welcomes any investigation which you will make in connection with this matter and to assure you that the fullest and most complete cooperation will be afforded you in such investigation."

WARN ON EASTVIEW PRISON.

State Board Urges Westchester to Guard Against Escapes.

Special to The New York Times.

WHITE PLAINS, N. Y., Dec. 26.—The Westchester County Board of Supervisors received a report today from John S. Kennedy and Sam A. Lewisohn, State Commissioner of Correction, warning of danger of escapes from the county penitentiary at Eastview. The commissioners said that eight escapes have been made from the institution by inmates smashing thinly screened windows, three of these escapes occurring this year, one just a week before the commissioners inspected the institution on Dec. 9.

Immediate action in the strengthening of the prison windows is urged. The report adds that the situation has been called to the attention of the Westchester County authorities "for the past three years, but no attention has been paid to the recommendation."

It was voted by the supervisors to refer the matter to the committee on budget and appropriations.

METCALF TAKES HAND IN RHODE ISLAND ROW

Senator Asks Mitchell to Investigate Attorney Boss's Effort to Oust Assistant.

PROVIDENCE, R. I., Dec. 26 (AP).—United States Senator Jesse H. Metcalf today demanded a personal investigation by Attorney General Mitchell into the act of United States Attorney Henry M. Boss Jr., in ordering his first assistant, Joseph E. Fitzpatrick, to resign.

Mr. Boss, sworn into office Friday, following his appointment by President Hoover upon the recommendation of Senator Metcalf, announced today that he had asked Mr. Fitzpatrick for his resignation last week and that Mr. Fitzpatrick had refused to resign. Mr. Boss, thereupon, asked Attorney General Mitchell to remove Mr. Fitzpatrick.

Senator Metcalf tonight condemned "the sort of intrigue that unfortunately the people of Rhode Island have come commonly to refer to as 'politics.'"

He called upon Attorney General Mitchell to take such action "as will give assurance to the people of Rhode Island that they will see a fair and honest administration of this important federal office without grounds for the suspicion that the removal of Mr. Fitzpatrick is the result of political perversion done for the purpose of securing a machine control over the office of the United States Attorney."

LOST $114,437 ON STOCKS.

Pennsylvania Bank Officer Found Short Makes Restitution.

Special to The New York Times.

GREENSBURG, Pa., Dec. 26.—Informations charging embezzlement, conversion, making false entries and omission of entries were to be made here today against Frank D. Peoples, aged 42, for seven years treasurer of the Irwin Savings and Trust Company.

J. D. Swigert, chief examiner of the State Banking Department, said the bank lost $114,437 through the irregularities. He declared full restitution has been made and depositors will not lose any money.

Peoples surrendered voluntarily. The money was taken, it was said, to cover losses in the stock market. It was also disclosed that Peoples was the first to make known the defalcation, calling the bank board together Dec. 11 and telling them of the condition of his books.

FLIES 200 MILES AN HOUR.

Eric Wood Reaches Roosevelt Field From Baltimore in 56 Minutes.

Special to The New York Times.

ROOSEVELT FIELD, L. I., Dec. 26.—Eric Wood, sportsman pilot, flew to this field today from Baltimore in fifty-six minutes. The distance air line as Wood flew is about 190 miles and he maintained an average speed of more than 200 miles an hour.

His plane was the low-wing single-seater Travelair "mystery" plane which won the free-for-all against the crack entries of the army and navy at the national air races at Cleveland in September. It is powered with a radial air-cooled 300-horsepower Wright Whirlwind engine.

The New York Times

Reg. U. S. Pat. Off.

"All the News That's Fit to Print."

Published Every Day in the Year by THE NEW YORK TIMES COMPANY, ADOLPH S. OCHS, President and Publisher. B. C. Franck, Secretary.

FRIDAY, DECEMBER 27, 1929.

OFFICES OF THE NEW YORK TIMES
New York City. Telephone Lackawanna 1000.
TIMES BUILDING.....Times Square
TIMES ANNEX.....229 West 43d Street
DOWNTOWN.....7 Beekman Street
WALL STREET.....165 Broadway
HARLEM.....137 West 125th Street
BROOKLYN.....500 Washington Street
BRONX.....2,929 Third Avenue (149th St.)
FORDHAM.....120 East Fordham Road

MINEOLA, Tel. Garden City 3000. 457 Franklin Av.
NEWARK....Tel. Mulberry 3000. 17-19 William St.
WHITE PLAINS. Tel. White Plains 3300. 171 Main St.
WASHINGTON, News Abee Bldg.; Adv'g., Star Bldg.
BALTIMORE: Sun Building, Baltimore St. and Sun Sq.
CHICAGO: News, 435 N. Michigan; Bus., 360 N. Michigan
ST. LOUIS, Globe-Dem. Bldg.; DETROIT, Gen. Mot. Bldg.
BOSTON, 14 Tremont St.; LOS ANGELES, Times Bldg.
SAN FRANCISCO, 742 Market St.; SEATTLE, Stuart Bldg.
LONDON....News, Print, House Sq.; Bus., 8 Salisbury Sq.
PARIS....49 rue de la Paix.; Rome, 13a dell' Aringa
BERLIN, Kronprinzen Ufer 22; STOCKHOLM, 29 Estrop 1 vers
VIENNA, 8 Roemhurstrasse; COPENHAGEN, Polliken
GENEVA.....Villa Bon Abri, Chemin Rouge
MOSCOW....Bolshaya Ordinka 58; WARSAW....Warecka 7
BELGRADE....Ulica Kneginje Persidi Prosjeci Skoljanska 18
BUCHAREST, 1 Delleresco, 24; JERUSALEM....Allenby
TOKIO.....12 Yamashita-cho; Kyobashi-ku
CAIRO....Sphinx Bldg.; MEXICO CITY....5 de Mayo No. 3
BUENOS AIRES....Avenida de Mayo, No. 1144—5th Piso

3 cents Greater New York; 3 cents within 200 miles; 4 cents elsewhere except 5th and 8th postal zones; Sunday, 5 cents Manhattan, Bronx, Brooklyn; 10 cents elsewhere except 7th and 8th postal zones.
(Entered as second-class mail matter.)

SUBSCRIPTION RATES: UNITED STATES.

Edition.	1 Yr.	6 Mos.	3 Mos.	1 Mo.	2 Wks.	1 Wk.
D. & S.	$15.00	$7.50	$3.75	$1.25	$ .70	$ .40
Weekday	10.00	5.00	2.50	.85	.55	.35
Sunday	5.00	2.50	1.40	.50	.30	.20

United States Possessions and Territories, Canada, Cuba, Dominican Republic, Haiti, Mexico, Newfoundland, Spain and colonies, Central and South America, except British Honduras, British, French and Dutch Guiana.

Edition.	1 Yr.	6 Mos.	3 Mos.	1 Mo.
Daily and Sunday	$15.00	$8.00	$4.00	$1.30
Weekday	12.00	6.00	3.00	1.00
Sunday	6.00	3.00	1.50	.50

Other Foreign Countries.

Edition.	1 Yr.	6 Mos.	3 Mos.	1 Mo.
Daily and Sunday	$32.00	$16.00	$8.00	$2.75
Weekday	20.00	10.00	5.00	1.75
Sunday	12.00	6.00	3.00	1.00

ANNALIST, (Friday), a year, $7; Canada, $7.50; other countries, $8. Binder, 25 issues, $1.50.
THE NEW YORK TIMES BOOK REVIEW (weekly), a year, $2; Canada, $2.50; foreign, $3.
MID-WEEK PICTORIAL (weekly), United States, Canada, Mexico, Central and South America, a year, $4; other foreign countries, $5.50.
CURRENT HISTORY MAGAZINE (monthly), a year, $3; Canada, $3.75; foreign, $4.25. A copy, 35c.
THE NEW YORK TIMES INDEX (quarterly), full cloth, a copy, $5; a year, $15.
THE NEW YORK TIMES rag paper edition for permanent preservation, daily and Sunday, cloth bound, 2 volumes per month $170 per annum.

The Associated Press is exclusively entitled to the use for republication of all news dispatches credited to it or not otherwise credited in this paper, and also the local news of spontaneous origin published herein. All rights of republication of all other matter herein are also reserved.

NAVAL POLICY NECESSARY.

Just before the House of Commons adjourned for the holidays, Prime Minister MACDONALD was answering questions about the coming naval conference. In reply to one of them he said that "no policy" was to be discussed by the delegates, who would be asked to confine their attention solely to the matter of the strength and composition of navies. He probably meant simply to rule out "the freedom of the seas." On that subject opinion in England is sensitive, not to say suspicious, and it was perhaps in order to reassure nervous people at the Admiralty and in Parliament that Mr. MACDONALD spoke as he did. For if his words were to be taken without qualification they would come near not only ambiguity but absurdity.

It is plain that the naval conference cannot disregard naval policy, cannot, in fact, take a rational step without it. If there is to be parity between the British fleet and the American, that is a policy. If President HOOVER'S repeated pleas for a reduction in naval armaments are to be debated or heeded, they also constitute a policy. In like manner the Japanese naval program is a policy. So is the French. The Italian is also. Whether the faint hope of Great Britain and the United States that the submarine may be abolished is realized, or whether the Japanese and Italian and French contention that the submarine is indispensable wins out, we have again a question of policy. Mr. MACDONALD cannot have intended to exclude all these matters, for if he or any one were able to do so under the guise of ruling out policy, the delegates would simply be left in wandering mazes lost.

From time immemorial it has been regarded as an axiom in both military and political matters that policy is the fundamental thing. It determines action. It controls expenditure. Finance Ministers have long been in the habit of going to Congresses and Parliaments and saying, Tell me what is to be the size of the army that you want, how many ships are to constitute the fleet, and I will tell you what the whole will cost. In the same way international policy must preside over international relations. When Mr. MACDONALD declares that war between Great Britain and the United States is "unthinkable," this is, in effect, to announce a policy. If accepted by both nations, it will shape their diplomacy and affect powerfully their provisions for national defense. There is nothing wrong in having a national policy. It is simply a way of dealing with facts in a sensible manner. Without a coordinating and directing theory—which is a policy—separate facts are of no particular significance. No one can be more keenly aware of this than Mr. MACDONALD, so that his phrase must have been given an extension beyond his purpose. However that may be, it is certain that each nation participating in the London naval conference will go there with a naval policy to defend or to modify or to bring into harmony with that of other Powers and so to work out a new naval policy for all the world.

THE PHILIPPINES AND OTHERS.

Indications that Congress is friendly to the idea of granting the Philippines that "complete, immediate and absolute" independence for which Filipino leaders have so long agitated raise questions of far-reaching international importance. The Philippines cannot be divorced from their surroundings. They are an integral part of the Far East, inextricably connected with the march of Asiatic events. America's policy in the islands has been closely watched by the Dutch and English because of their interest in the East Indies and India; by the Japanese on account of Korea, and by the Chinese, who wish to colonize them. So long as the United States remains in the islands peace and stability in that region of the Pacific are assured.

Without discussing the effects on the internal affairs of the Filipinos, the international consequences of Philippine independence at this time can only be viewed with profound apprehension. It is no secret that the Dutch fear that there would be serious outbreaks among the natives of the East Indies. Regarding themselves as much superior to the Filipinos, the Javanese would feel that if the Filipinos were fitted for independence, they and other Malay peoples should be freed from European control. In India, likewise, the mere fact of Philippine independence would be seized by local Eastern agitators as a new reason for attempting to throw out the English. The Koreans would take fresh heart in their opposition to the Japanese. The Chinese, long resentful of America's immigration restriction barring Chinese settlers from the Philippines, would at once begin to move into the islands by thousands.

Defenseless, cut off from American markets and money, unable to raise enough taxes to keep the machinery of government going, the Philippines would be a source of uneasiness and insecurity in the entire Far Eastern situation. The islands are potentially rich but are as yet but little developed. Scarcely a third of the arable land is under cultivation. They could hold about ten times their present population. They have large deposits of coal and other minerals. With neighbors overpopulated by undernourished peoples unable to wring a starvation living out of the exhausted soil, is it rational to believe that the Philippines would be permitted to go undeveloped?

Filipinos themselves, and those Americans who today demand independence for the Philippines, would insist, in the event of the islanders getting into trouble with their neighbors, that the United States go to the rescue of their former wards. This would mean that we should have to intervene under the most unfavorable circumstances. With our prestige throughout the East—where prestige is of great importance—badly shattered and our army and naval bases pulled back to Hawaii, we should be forced to attempt to restore order in the chaos which was the product of our own selfishness and shortsightedness. Where then would be the peace of the Pacific?

IMPROVING THE MAGISTRACY.

Mayor WALKER should be encouraged by good citizens to carry through his resolve to improve the calibre of city magistrates hereafter. It is said at City Hall that the Mayor intends henceforth to scrutinize very closely the qualifications of all applicants; to attempt to interest lawyers of the highest grade in the magisterial service; and generally to seek to build up this important branch of the judiciary. To adhere to this program he will require the visible support of influential New Yorkers, firm resolution on his own part, and cooperation by the leader of Tammany Hall.

The results would be worth the effort and the political sacrifices involved. For the magistrate is, after the policeman, the nearest embodiment of the law to the mass of people. The impression of government given by him to those who appear before him is the only impression they ever receive. He is the outer guard against graft and privilege, the conciliator of neighbors and families, the protector of the poor. That latter function descends directly from those cadis of Bagdad whose wise and just rulings form the happy ending of so many Oriental tales. HAROUN himself was chief magistrate, as was SOLOMON. Then as now it is no place for a half-educated or crooked lawyer or a slick outpost of gunmen's gangs.

In London the importance of the qualifications of magistrates has long been realized, and there the office is regarded as a career. In the annals of that city famous men who have served in the police courts, particularly at Bow Street, are held in high esteem by both bar and public. When exposition of the law is required, London magistrates are competent to lay down a foundation for the Lord Chief Justice himself. And in matters of equity and human relations their conduct impresses even the humblest petitioner with a conviction of the honor and ability of the minor court. The days of Mr. Justice Fang, known unfavorably to Oliver Twist, are happily past and forgotten. As in the shires the justices of the peace are recruited from the best of the population, so in London excellent lawyers and humanitarians sit in the police wards. If Mayor WALKER shall take that as a model, and begin to press the magistracy on lawyers qualified for the highest courts and the best practice, he will have built himself a monument that will outlast the new Triborough Bridge.

With men of such quality on the city bench it would not be necessary to ask the Legislature to confer disciplinary powers on the Chief Magistrate for use against his colleagues.

WHERE IDEALISM PAYS.

Travelers on the roads of Republican insurgency and reverential watchers of the procession of irregulars will be gratified to know that the movement is on a sound economic basis. Mr. WILLIAM ALLEN WHITE, an experienced political guerrilla, tells us, in effect, that it is a paying business. The confirmation of the appointment of Judge HOPKINS to the Federal bench, in the teeth of the Kansas Constitution, fills this veteran with rapture. In Kansas, the capital of political virtue, that virtue is sure of a bonus in addition to its subjective reward.

Judge HOPKINS insurged against TAFT in 1912. His successor on the Kansas Supreme Court has been a nonconformist. ARTHUR CAPPER was a backsliding child in 1912, and is still only partially reclaimed. Senator HENRY ALLEN ran away from home not only in 1912, but in 1914 and 1924. Governor CLYDE REED "is as bad as ALLEN." All these eminences

have romped in and out of the Republican party, slamming the doors—front and back—making gay rough house all over the place.

Ah, my friends, what a great moral lesson is here. The prodigals are stuffed with the best veal. The stay-at-homes are seeking their vitamins in the husk-heap:

What a sad price the regulars pay for their lean regularity. On the other hand, those Kansas Republicans who are heart-loose and fancy-free live fatly, with jam around their mouths and butter always on their fingers.

To the young men and women of Kansas could there be a warmer invitation to cultivate a political nuisance value? WEBSTER FLANAGAN of Flanagan's Mills and ALLEN WHITE of Emporia, by different paths, reach the same high conviction. It is a pleasure to add that Mr. WHITE'S philosophic conclusion is not colored by his personal experience. He is the exceptional Kansan. As yet his political truancy has brought him no substantial post. How long will Kansas permit this Prodigal Son to throw bricks at the windows of the kitchen where the returned wanderers are gorging?

THE LAW OFFICERS NODDED.

Presidents and Governors have Attorney Generals and special counsel whom they may consult on points of law. But no functionaries of this kind have had a higher reputation than the Law Officers of the Crown in Great Britain. Yet they signally failed to give the right advice to the Labor Government in two recent instances brought to the notice of Parliament. Perhaps they did not give any advice at all in these cases because their opinion was not sought, but at any rate the result left the Government looking a little foolish.

It appears that Prime Minister MACDONALD, on forming his Ministry, appointed seven Under-Secretaries, although by law he is entitled to name only six. The discovery of this fact was made not by a member of the House of Commons, or by any of the legal advisers of the Prime Minister, but by a country clergyman. He brought the statute to public attention, and pointed out the serious penalties in the way of fines, &c., to which the Prime Minister and his appointees were liable for violating the law relating to these offices. There was nothing for Mr. MACDONALD to do but acknowledge the error as gracefully as possible, and to ask for a bill of indemnity from Parliament, which was readily granted to him, though many of his political opponents had a good deal of chuckling to do about it. The other instance arose in connection with the recognition of the Soviet Government. Foreign Minister HENDERSON had solemnly pledged the Government not to take this step without the assent of Parliament. As it happened, the House of Lords voted strongly against Russian recognition, and condemned the Government for having undertaken it. When this was called to Mr. HENDERSON'S attention, he admitted that he should not have used the word "Parliament," but should have said "the House of Commons." In that body resides the real power to control foreign relations by making or unmaking British governments. The slip made by Mr. HENDERSON was only trifling, but it did not fail to arouse laughter at this further evidence of legal inexpertness on the part of the Labor Government.

STUDENTS FOR LIFE.

Reading by college graduates tends to become narrowed to their vocational interests. This is especially true of men graduates. The survey undertaken by the American Association for Adult Education only confirms what must have been known in advance, that "women graduates read far more than men." Indeed, it would seem that women are becoming our main dependence for maintaining cultural traditions. Vocational demands are not generally so heavy upon them, and their eagerness to know is more intense. Their sentiment of devotion to their colleges is not stronger than that of men to theirs; but it expresses itself in a higher range of interests than is common among men, whose chief bond is furnished by athletics.

It is one of the most promising signs in our educational development that stress is being put on continuing education. Many moderately literate adults are virtually illiterate because, though they know how to read, they do not read; and many college graduates cease to be highly educated because their liberal education stops when they leave college, if indeed it had not been less than liberal before they got the degrees which assured them of certain professional advantages or social or economic opportunities. Already a few men's colleges have sought to maintain intellectual contact with their graduates. There is now proposed an extensive post-graduate program based upon the assumption that the college and university bodies are responsible for an educational service to the alumni—an obligation "to encourage a continuance of the intellectual stimulus of undergraduate life into graduate years."

This will be worth while in itself, but will have a result of still wider value. It will encourage adults who have never gone to college to go on in their reading and studying. If proper methods can be devised for college graduates, a way can be found for those who have missed a college training to make up for what they have lost. One does not have to go to college to be "educated." On the other hand, no college man's "education" is complete, or even far on the way, when he gets his baccalaureate degree. This degree was given in the Middle Ages as marking a beginning in arts. "Incipiebat in artibus" was the phrase used to define his status. He was an apprentice, who got his now lofty "baccalaureate" name from the fields where the herd boy served a farmer. With all the added disciplines and years of study he is still but at the "commencement" of his studies when he gets his diploma. If the college men and women can be made to look upon their college experience in this way, they may take the lead in making education a life privilege and obligation for all.

A FIRE NOT YET EXPLAINED.

It is now more than a fortnight since the disastrous fire in the Pathé Studio building. Two officers of the company are awaiting trial on charges of second degree manslaughter. There are aspects of the fire which could be probed to public advantage without resort to cumbersome legal process. What started it is of less importance than what caused it to spread so rapidly, and with such fatal results. More than a year ago the New York Board of Fire Underwriters, after an inspection of the building which revealed the hazardous conditions existing there, recommended that it be equipped with an improved system of automatic sprinklers. They were never installed. Recently the board made a report to its members stating that there were no indications that the fire was "exceptional in such a risk" or that it could not have been "extinguished or materially controlled by a properly functioning "sprinkler system." Draperies and sound-deadening materials were noted as an additional hazard accompanying the production of sound pictures.

Much has been made of the discovery that large quantities of films were stored in the building. As less than a dozen reels were actually consumed in the fire, burning films clearly played no such part in this tragedy as in the Cleveland holocaust some months ago. But the presence of inflammable material of this kind in large quantities does bear directly both on the culpability of the company officials under existing ordinances and on the effectiveness of their enforcement. Municipal law forbids the storage of more than 5,000 feet of film in a room not equipped with sprinklers and without a license. Nearly 250,000 feet of film were removed from the premises after the fire. Seven months ago the department had ordered automatic sprinklers throughout the building. Since then uninformed firemen have made five inspections without reporting a single violation. Meanwhile, no sprinklers were installed, the company depending on an appeal which was apparently never filed. The public is entitled to enlightenment on these aspects of the fire.

New York is rightly proud of its fire-fighters. Only a few weeks ago the National Board of Fire Underwriters, after a prolonged inspection, issued a voluminous report on conditions here, giving the firemen and the men set in authority over them high praise. The department is an "efficient, well-disciplined organization," with "good morale and "keen interest in modern fire methods." But the committee which made this report a month before the Pathé fire called attention to the very conditions which made it so disastrous. Regulations governing the storage of inflammable motion-picture film, last amended in 1915, are "incomplete and out of date." Laboratories were found to contain large quantities of film in various rooms "far in excess of the maximum quantities recognized as the "standard for safe practice."

TOPICS OF THE TIMES.

Vertical Planning Next.

The great undertaking of the Regional Plan Committee had three phases. First came the task of surveying the metropolitan area: its industries, population, railroads, highways, recreational facilities, and so forth. With all this material in hand the committee had then to formulate such of its recommendations as could be shown in graphic form on a map of the region. This map and the report accompanying it were made public months ago.

Now, in the final stages of its labors, the committee is preparing to publish Volume II of its report, devoted to those aspects of planning which must be carried on in the vertical rather than in the horizontal plane. This volume, to be called "The Building of a City," takes up the matter of the height and density of building development. The committee has already laid down the principle that building concentration should not be greater than that which is "clearly desirable for efficiency, industry, commerce and business," which can be secured only in proportion as "open space is maintained for health, within and surrounding buildings, and for movement of traffic to and from buildings."

There are several ways of bringing about this balance, and the public will listen with a great deal of interest to what the committee has to say about the best method of approaching the problem. Hitherto the main effort has been directed at a limitation of the height of buildings, with provision of sunlight by setbacks. A recent address by Mr. THOMAS ADAMS, director of the Regional Plan, indicates that the committee hopes to find other means of relieving skyscraper congestion.

He Treats Every One Like That.

From the glib representatives of Hollywood studios we get daily assurances that the movies are the great medium for making the nations lie down together like lambs. By showing just what all these funny foreigners are like, all come to know each other, and understanding leads to liking, and so we have international peace.

The king and queen of moviedom are now making a world tour, and they are being received like royalty everywhere. But in Shanghai, where Mr. FAIRBANKS has been seen in "The Thief of Bagdad," a patriotic society has protested against a favorable reception for him and Miss PICKFORD. The scenario required him to throw a Mongolian prince by his pigtail, and the Chinese patriots say that he has been instrumental in making millions all over the world laugh at their people by this proceeding.

Other objections to American films have come from Oriental countries, but they have been chiefly due to the fact that white men have been shown at the mercy of movie "vamps" or in other disadvantageous positions, and they have come from white residents, usually officials. It is difficult for American stay-at-homes to consider any of Mr. FAIRBANKS'S athletic buffoonery a subject of serious international discussion.

Cure for "Temper Tantrums."

A pamphlet dealing with "temper tantrums" in children has proved one of the most popular government publications. Shortly before Christmas the Bead of the Children's Bureau announced that the demand for it was constantly on the increase, and that inquiries for the booklet, which is entitled "Child Management," came in from fathers and mothers in both city and country. Since last year its circulation has increased from 48,572 to 83,072.

If help in managing the youngest generation was in urgent request just before Dec. 25, when small girls and boys are traditionally on their best behavior, it is to be feared that in these post-Christmas days of toothache and indigestion, excitement and lack of sleep, there will be a veritable run on the Children's Bureau.

The medical correspondent of an English newspaper wisely suggests that the cure for the nervous child consists largely in treating the parents (and sometimes the grandparents). The "negative" child, who balks at doing anything that he is bidden to do, has got into that chronic state of mind very often because of overinsistence and overanxiety on the part of his devoted relatives. Continual coaxing, urging, worrying and coddling will bring out this type of "cussedness" in ordinary healthy animals.

There is obviously no specific soothing syrup to serve as a nostrum for all childish misbehavior. The nearest substitute would seem to be to prescribe healthy, cheerful, well-balanced parents or nurses.

Name of a Creek.

When the origin of a name is buried in antiquity the task of discovering its source is often impossible. But when only eighty years have elapsed since a place was named, one would suppose that records still exist to show how it got its name. In the monthly publication of the State Historical Society of Iowa, The Palimpsest, is an inquiring article about the name of a local creek called Odebolt.

A map published in 1865 shows the creek but gives it no name. Another map printed ten years later shows it labeled "Odebolt," taken to mean Odebolt, as no one remembers hearing it called anything else. So the creek must have been named about 1870. In 1887 some one must have been asking how the creek got its name, for the editor of a local paper published an article explaining that a Frenchman named Odebolt had built a cabin there, and that neighboring pioneers named the stream for him. The editor was known to be a man of vivid imagination, and present-day inquirers suspect that this legend was the product of his own brain. They also see evidence in further information in his paper that he bolstered his first story with letters to the editor from non-existent correspondents.

Other explanations now current are that a German, fording the creek, saw the kingbolt drop out of his wagon and exclaimed, "Oh, de bolt!" A Frenchman figures in the same rôle in another similar account. Another unlikely explanation is that "Eau de beau," ejaculated by an early French settler, was corrupted to Odebolt. There is no question in Iowa about how the town on the creek got its name. It was named for the creek.

GOOD NEWS.

A Christmas Greeting Full of Pleasant Information.

To the Editor of The New York Times:

A Christmas message usually conveys beautiful sentiments rather than valuable information. But the Christmas message of F. Scott McBride, national superintendent of the Anti-Saloon League of America, is an exception to this rule. In a few strong and carefully chosen words he corrects a vast amount of popular misinformation. National prohibition, he tells us, "has abolished slums, enabled charity organizations to transfer their activities from rescue to reconstruction work, has made our pauperism rate the lowest in history, cut the death rate and made possible higher levels of living for the mass of the American people."

It is to be feared that the casual reader will fail to grasp the full importance of Mr. McBride's contribution to public enlightenment. Its significance will, however, be evident to any one who pauses to consider how radically the truth declared by him differs from the impression current in the community, even among the best-informed persons.

Thus there is hardly anybody who does not labor under the delusion that there are still some slums in our cities; henceforth we shall all know that they have been abolished. Still more singular is the case of the charity organizations; these bodies have not only failed to inform the public that they have "transferred their activities from rescue to reconstruction work," but have been persistently issuing appeals for relief funds in the same way that they had always done, and if anything with even greater urgency. Nor is the case of the death rate any better; indeed, in one respect it is worse, for the misinformation on this subject comes from no less high an authority than the statistical reports of the United States Government itself. The tables published in these reports do show a decline in the death rate, to be sure; but they show that decline to have been going on for twoscore years, both in this country and abroad; and they show the decline to have been as rapid before prohibition as after, and as rapid in non-prohibition England as in prohibition America. All this we now know must be a mistake, for Mr. McBride tells us that it is prohibition that has done the job.

Mr. McBride's message contains other statements equally valuable, but these will suffice to indicate what a flood of light he has thrown upon the dark places of our ignorance. There is one popular error, however, and this the greatest and most extraordinary of all, which he has, strangely enough, failed to mention. He forgot to point out that prohibition has emptied the prisons; and yet he must know that the popular notion that our prisons are more crowded than ever is a pure delusion. For all prohibitionists know that drink is the chief cause of crime; and Mr. McBride himself in his Christmas message tells us of "the very general observance of the Eighteenth Amendment, despite its violation by a small group who set their own appetites above the common welfare." With the prohibition law observed by all but "a small group," the chief cause of crime is of course removed; and it follows inevitably that, despite all reports to the contrary, our jails and penitentiaries must in reality be half empty. It is a pity that Mr. McBride should have failed to call attention to this most important fact.

FABIAN FRANKLIN.

New York, Dec. 26, 1929.

A Square Deal for the Horse.

To the Editor of The New York Times:

For humanity's sake give the horse a square deal. In Summer the horse suffers from the heat; in the Winter from the cold, and is crippled by slippery streets.

It is heartrending to watch horses struggling to keep on their feet, then slip, fall, often break a leg or die from the strain. And all this in the great city of New York where the auto-truck could do the work.

For sanitary reasons, if not for compassion, the use of draft horses should be prohibited south of the Harlem River.

A. G. UPTEGRAFF.

New York, Dec. 24, 1929.

WINTER LANDSCAPE.

Here where the sun his amber spills
A surpliced splendor robes the hills;
No throb of wing, no twittered cry
Ascends the silence of the sky,
Nor aught disturbs the landscape floor,
Save that the burn divides the moor
And, darkly swelling with the storm,
Winds through the vale its snaky form;
While yonder smoky whorl betrays
A farmstead to the baffled gaze—
Its life and warmth concealed below
A rounded gulf of wreathèd snow.

Now muffled falls the hobnailed pace;
The eye is dulled with weariness
To travel on, till melts in space
The unrelieved wilderness.
Death-winged December, stark and frore,
Hath stifled Nature's breath, and o'er
Her shrunken vestiture let fall
His ghostly mask and sheeted pall—
His radiant shield, lest aught deface
Her Spring-reviving loveliness.

JOHN COOK.

THE BUBBLING CALDRON OF CENTRAL EUROPE.

Analysis of a State of Armed Unrest Out of Which May Come Real Peril to Peace.

By EDWIN L. JAMES.
Chief European Correspondent of The New York Times.

I.—PEACE IN THE SHADOW OF FORCE.

VIENNA, Dec. 18.—Perhaps nowhere more than here in Vienna, in the midst of the crazy-quilt map of Central Europe, does one experience such a heavy feeling of doubt as to the efficacy of the theory that the moral influence of a righteous conception of peace is sufficient to prevent war.

There is peace in Central Europe today. But is it due to the circumstance that that morality which in us abides as individuals and nations is from now on sufficient to prevent a fight, or is it due to something else? Does Austria refrain from trying to get back Southern Tyrol from Italy because Austria thinks it would be immoral to regain by force that province where Austrians predominate, or does Austria refrain from such an effort for the practical reason that it would fail at this time? Does Hungary refrain from taking by arms districts on her north where 600,000 Hungarians live because of the Kellogg pact, or because of the Czech Army? Do Italy and Yugoslavia refrain from fighting because of moral influences, or because of uncertainty as to what would be done by the French Army on the one hand or the Hungarians and Bulgars on the other?

It seems possible that the ardent proponents of the might of moral force would receive material for sad cogitation and study in the conditions today existing in Central Europe. Does any one conversant with the situation believe for one moment that your Austrian could be convinced that it would be immoral to change what he regards as the injustices done him and his country at the end of the last war? Tell your Austrian that, even if he could, he should not again think of using arms to alter what defeat in arms brought to his country, because war has been henceforth abolished, and he will laugh at you sadly or invite you to have a glass of slivovitz, but he will not take you seriously. Tell a haughty Hungarian that a superior fate ordained the frontier between his country and Czechoslovakia or Rumania and he will not even offer you a drink.

Any one familiar with the pacific optimism of London and Washington, where war is unthinkable, very quickly gets the impression in these parts, where serious wars have often started, that war is unthinkable only so long as certain Central European countries have no better chance of success than they enjoy at present. One may as well face the fact that it is the Italian Army and not the Kellogg pact which keeps Southern Tyrol in Italy, and that the Hungarians in Czechoslovakia remain Czech citizens because Prague commands a good army.

Peace in Central Europe, with its unstable governments, with its Fascist organizations and with its general dissatisfaction, reposes on force and not on morality. It reposes on no acceptance by the remnants of proud nations of the justice of their fate, but it reposes on the force of those who won the World War and their ability to preserve by that force the status quo, fixed by the peace treaties.

We in America, proud of the great progress we are about to make in naval disarmament, are perhaps prone to take a too simple view of the armament situation in Europe. Is not Germany disarmed, so what does France need with an army of a half million men? Is not Austria disarmed, so why does Italy need an army of 400,000 men? Does not peace reign in Europe, so why many soldiers?

But there are 2,000,000 organized men in Germany who parade on Sundays, even if Germany has an army of only 100,000 men. Austria has an army of 30,000 men—it says so in the peace treaty. But there are 400,000 Austrian Fascists, half of whom are armed, and who are well trained. These and other forces which exist in Europe must be taken into consideration by those interested in maintaining the status quo, and even if a disarmament conference can curb the regular armies what can it do about these irregular forces, in some cases, as in Austria, vastly superior to any forces their own governments could put against them?

The more one studies the most unsatisfactory situation in Central Europe, the closer one runs to the peril of thinking that in the arguments about peace through disarmament there is something wrong. One is tempted to think that, in the last analysis, what man wants is not so much peace as justice, or what he thinks is justice. "Give me liberty or give me death" is still a tocsin cry, despite the Kellogg pact. Man will never be persuaded it is immoral to fight against what he regards as an injustice. His better judgment may keep him from going up against too great odds, but that does not mean he banishes the possibility from his mind. He nurses it against the coming of a more favorable day. On most of the occasions which have marked the start of wars an attacked nation could have had peace by submitting. Certainly it is difficult to maintain the idea here in Central Europe that peace is the main idea.

And one gets no clear conception of how that justice desired down here could be obtained. No World Court interpreting international law would give back Southern Tyrol to Austria any more than a World Court would have given the American Colonies their independence in 1776. Italy has a signed deed to Southern Tyrol Austria wants it back. She could not get it with her army of 30,000. But in figuring on Austria's force, how about her 400,000 Heimwehr? This force does not now loom as an international danger of an immediate character, although it is an immensely strong potentiality in the domestic situation of Austria.

But is it not interesting that this minuscule Austria, sliced to pieces by the peace treaty and poor, then exists without any legal authorization a well-organized force, with a military framework, more than ten times as large as the army Austria is supposed to have? What will this force do in the next few years? Will it take control of Austria and set up a Fascist State? Will it be an agent for the promotion of the anschluss with Germany? Will it undertake the restoration of the Hapsburgs?

In the following article will be given a description of the Austrian Heimwehr.

This is the first of a series of articles by Mr. James on the situation in Central and Southeastern Europe. The second will be published in an early issue of THE NEW YORK TIMES.

MR. SHATTUCK'S POSITION.

One Holds He Was Within His Rights in Consulting Mr. Hoover.

To the Editor of The New York Times:

THE TIMES editorial "Hiring Influence," while obviously sound in the principles which it lays down and in accord with the sentiments of all right-thinking people, does an injustice by implication to Mr. Shattuck.

One of the greatest services rendered to the United States during the war and in subsequent years was rendered by Mr. Hoover and those allied with him in interpreting the true heart of America to a war-stricken world. Had the spirit of the Hoover organizations been carried into the post-war adjustments the present antagonisms and misunderstandings with regard to the United States would not have arisen.

As one who knew Mr. Shattuck and the part which he has played voluntarily in assisting and advising in this important work, I feel that I must protest vigorously against the implication that he would have sold his influence with Mr. Hoover for a lawyer's fee. Those who know Mr. Hoover as well as Mr. Shattuck do know that there is no kind of influence of this sort which can be sold.

There is no wrong in legitimate lobbying, and in this whole question of lobbying we should distinguish between the legitimate and the illegitimate. The Cuban companies were entitled to employ expert advice to present their case clearly and correctly to the appropriate committees of Congress considering the tariff schedules. That is what Mr. Shattuck was employed to do, and none of his friends will believe that for one moment he would consider doing anything else or that he did do anything else. My only information on the subject is from the reports in the newspapers, but from those I gather that his only conference with Mr. Hoover was to find out whether it was appropriate for him to represent these companies in a perfectly legitimate way before the committees of Congress in light of the fact that he was a personal friend of the President of the United States. Mr. Hoover saw no objection to it, and Mr. Hoover was right.

"The confidential legal services" that Mr. Shattuck has rendered for Mr. Hoover have been a labor of love in advising with regard to the set-up of the C. R. B. Educational Foundation, the child feeding of Europe, the famine relief in Russia, the Child Health Organization in America, and similar enterprises which have reflected the best side of American idealism.

I personally regret the "district attorney" attitude of those members of the Senate committee who appear to be more interested in convicting an honest man of wrong and throwing reflections on our President than in really getting at the truth. It is most unfortunate that apparently the Cuban companies thought they had a lawyer who had "influence." Mr. Shattuck did have influence, but his influence is due to the fact that he properly and honestly will present his client's case directly and not underhandedly.

As one who has participated in a humble way in the work of the Hoover organizations and who has felt the inspiration that comes from a common endeavor to help humanity in a time of crisis, I feel it is a privilege and an obligation to call these matters to your attention.

H. ALEXANDER SMITH.

Princeton University, N. J., Dec. 21, 1929.

Elevated Playgrounds.

To the Editor of The New York Times:

Elevated street playgrounds, as proposed by H. A. Jacobs, and referred to in yesterday's TIMES, have for a long time seemed to me a solution of the child play problem in the congested residential portion of the city. The cost of one such playground would certainly not be prohibitive, and its usefulness could easily be determined.

This steel and concrete structure, reached by several stairways, and affording a safe and delightful place for children to play, wade or skate, according to the season, would necessarily darken the first story of adjacent buildings, and the constant noise from the playground might be unpleasant to persons living opposite or almost above it.

As a way to meet this possible objection, I would suggest that the whole playground be supported on wheels, or built for the easy attachment of wheels, so that it may be moved, say east or west as far as the elevated will permit. In this way no family in that stretch of street will be seriously annoyed, and every family will have, in its turn, a near-by playground.

GILBERT H. ANDERSON.

New York, Dec. 24, 1929.

ASKS RIGHT TO TAX BOND SALE PROFITS

Mitchell Appeals to Supreme Court Against Adverse Rulings on Levy-Free Securities Case.

DENIES INTEREST OF ESTATE

Transaction Is Between Individuals, Justice Department Argues in Brief on Minnesota Suits.

Special to The New York Times.

WASHINGTON, Dec. 26.—Attorney General Mitchell has asked the United States Supreme Court to rule upon the question as to whether Congress can constitutionally impose a tax upon gains derived from the sale at profit of State or municipal bonds, the income from which is tax free. The ruling was asked in the government's appeal from decisions of Minnesota Federal and Eighth District Circuit Court, which held against the government and denied its application for authority to impose such a tax.

The case was brought originally by Charles W. Benn of Minnesota to force the government to refund to him an income tax imposed upon a total of $736 profits arising from sales of Minnesota county and municipal bonds. Mr. Benn won in both the lower and appellate Federal courts.

In its petition and brief to the Supreme Court, the Department of Justice asserts:

"The question whether the Federal Government may tax the gain derived from the sale of municipal bonds by an individual is an important one, which has not been, but should be, settled by this court."

It also is stated that the Treasury Department has consistently interpreted the revenue acts as imposing an income tax upon such gain, and points out that the imposition of such tax does not involve the question of a tax upon any State bond, and no attempt is being made to tax the bond itself nor the interest thereon paid by the State.

"Here, the transaction which gives rise to the imposition of the tax is between individuals, and not between an individual and a State nor a subdivision thereof," it is said.

The department held that, as the decision of the Circuit Court of Appeals affects thousands of taxpayers, a review of the judgment should be made by the Supreme Court.

MAURETANIA SAILS TONIGHT

Columbus Also Is Bound for Europe and Three Liners for South.

The Mauretania, of the Cunard Line, bound for Plymouth, Cherbourg and Southampton, and the Columbus of the North German Lloyd Line for Plymouth, Cherbourg and Bremerhaven will sail tonight.

Bound for Southern ports are the Steamers Pan America, of the Munson Line, for Rio de Janeiro and Buenos Aires; the Carmania of the Cunard Line, making her first trip of the season to Havana, and the Grace liner Santa Cruz for Chilean ports.

Among the Mauertania's passengers will be:

Mr. and Mrs. A. S. Vernay	Mr. and Mrs. T. R. Westrand
Lady Edgerton	William Macey
Prof. P. A. Hillhouse	Mr. and Mrs. Edwin Posner
Grand Duke Boris	
Senator L. C. Webster	Thomas Sturges
Mr. and Mrs. N. Lee	Mrs. W. S. Todd
Mr. and Mrs. Erik Jean-Louis	Oliver Whythe
	C. J. Hope
Miss Alice Hopkins	Rev. A. H. Dolan
Dr. and Mrs. Ralph Pemberton	H. J. Hartley
	Mrs. Bryan Lathrop

Booked to sail in the Columbus are:

Edgar Speyer	Mr. and Mrs. Howard Townsend
Mrs. Clara Stiecken-Schwarz	Miss Mary Jackson
August Ostertag	S. B. Nye
Mr. and Mrs. W. Bell	Mr. and Mrs. W. Andrews
Miss Marion Walters	Mrs. Florence Bingay
A. G. Macindoe	Miss E. Harrington

Among the Pan America passengers will be:

Jose Castanovsky	D. A. Ellis
Mrs. R. J. Nixon	E. M. Campo
L. O. Pornero	R. M. Dickey
Mr. and Mrs. E. W. Hilderbrandt	Mr. and Mrs. F. C. Rawson
George H. Fiber	Mrs. D. B. Warwick
A. H. Wors	

Booked by the Carmania are:

Gabriel Suarez	Mrs. Estelle Ebert
Judge and Mrs. P. F. Daly	Mr. and Mrs. C. A. Durand
Mr. and Mrs. S. P. Sears	Mr. and Mrs. John Gordon
Mr. and Mrs. J. P. Behrend	E. J. Gould
Miss H. A. Bullock	Mr. and Mrs. F. F. Walker

WED AFTER FIFTY YEARS.

Miss Willie Hayden and Robert Sprinkle Keep Promise of Youth.

PARIS, Mo., Dec. 26 (AP).—Miss Willie Hayden and Robert Sprinkle were quietly married in Moberly, Mo., yesterday and tonight were on their way for a honeymoon in Florida.

The wedding culminated a courtship of more than fifty years for the couple, who promised faithfulness in grammar school and lived up to their word, though each has celebrated more than seventy birthdays.

Mr. Sprinkle, who carried his wife's books home from school in Granville, a little community twelve miles away, left as a youth with his brother for the West and went to work on a Montana ranch. They homesteaded a tract from their joint savings and prospered.

Mr. Sprinkle is regarded as a millionaire sheep and cattle rancher in Chinook, Mont., while Mrs. Sprinkle is a retired business woman, having owned and operated her own millinery store for more than thirty years.

During the half century of courtship they have been regular correspondents and for forty years Mr. Sprinkle has been a regular Winter visitor here.

ALLEN BROWN POTTER.

Civil War Veteran and Retired Merchant Dies at 92.

Allen Brown Potter, 92 years old, who is believed to have been the oldest surviving former member of the Seventh Regiment, with which he fought in the Civil War, died yesterday afternoon at his residence, 111 West Eighty-seventh Street. He left a wife and a son, Dr. Palmer A. Potter of 66 Park Avenue. Services will be held at the house at 11 o'clock tomorrow morning.

Mr. Potter was a retired New York merchant, having been a partner in James E. Powers & Co. at its dissolution in 1908. Fourteen other members of his family served in the Seventh Regiment, the first having joined in 1841.

Carl Bartle.

PHOENIX, Ariz., Dec. 26 (AP).—Carl Bartle, 42, for six years advertising manager of the Phoenix Evening Gazette, died at his home yesterday. Bartle, who is survived by a widow, mother and sister living in West Haven, Conn., became ill with influenza and pneumonia a week ago.

Canada Names High Mountain For Miss Ishbel MacDonald

Special Cable to THE NEW YORK TIMES.

ELGIN, Scotland, Dec. 26.—Premier MacDonald, who is spending a fortnight's holiday at his Scottish home, Hillocks, at Lossiemouth, will devote his mornings to work in connection with the approaching naval conference, he said tonight—that is, unless the weather tempts him to golf at Spey Bay.

The Premier's family is delighted with an unusual Christmas present from Canada, in the form of a telegram from Premier Mackenzie King, announcing that a mountain 10,000 feet high, ten miles from Banff in the Canadian Rockies had been named Mount Ishbel in honor of the Premier's recent visit to Canada with his daughter, Miss Ishbel MacDonald.

PENNILESS RECLUSE, ONCE WEALTHY, DIES

W. B. Hollingshead, Inventor and Ex-Manufacturer, Dead Outside Home.

William B. Hollingshead, a recluse, who, early in this century owned a metallurgical factory in Bronxville, now occupied by the offices of the Westchester County Park Commission, was found dead on Christmas Eve on the steps of his modest home at 9 Selft Avenue, East Chester, by a passing milkman. He was 81 years old.

Friends say Mr. Hollingshead was acclaimed years ago as the original inventor of the disk phonograph record and that at one time his fortune, derived from successful experiments in metallurgy, exceeded $500,000. It is understood that he was penniless at his death, and that his friends will defray the expenses of his funeral, to be held at a Mount Vernon mortuary today. Burial will be in Woodlawn Cemetery.

He was the last survivor of an old Quaker family which lived in Chappaqua for nearly half a century. His father, the late James B. Hollingshead, was said to have been successful in the field of electro-plating.

The son is credited by his friends with possessing a medal from the Franklin Institute of Philadelphia for devices aiding in the development of printing.

CHARLES WILLIAM JENKS.

Retired Paper Manufacturer Dies on Ancestral Farm in Bay State.

Special to The New York Times.

BEDFORD, Mass., Dec. 26.—Charles William Jenks, for twenty years Town Moderator, died at his home last night. He was born in Boston in 1848, the son of John Henry and Mary Rand Jenks. Stonecroft Farm in Bedford, Mr. Jenks's home, was the home of his great-grandfather in Revolutionary times, and has remained in the family.

After graduating at Harvard in 1871, he went into the paper business in the Groton mills of L. Hollingsworth & Co. For ten years he was a paper manufacturer. Then he went into the Boston offices of his firm, but retired to Bedford to live in 1884.

In 1927 he donated a site for the new Junior High School of Bedford and a tract of sixteen acres to be devoted to municipal uses, including an extension of several acres to Shawsheen Cemetery and a large addition to the lands of the municipal water department.

GILBERT DUANE COOPER.

Retired Refrigerator Manufacturer of Brooklyn Dies at 78.

Gilbert Duane Cooper, who retired twenty years ago as president of Cooper & McKee of Brooklyn, refrigerator manufacturers, died yesterday in the Hotel Gregorian, 42 West Thirty-fifth Street, of chronic myocarditis. He left a wife, Mrs. Mary Andrews Cooper, and a son, Starr G. Cooper of Hightstown, N. Y. Services will be held at the Cooper homestead in Sag Harbor, N. Y., at 10:30 A. M. tomorrow.

Mr. Cooper was born in Sag Harbor in 1851 and was educated at the Claverack School and at Andover Academy. Moving to Brooklyn he established there the firm of McGill & Cooper, which soon changed its name to Cooper & McKee. Since 1920 he had spent his Summers at Shelter Island Heights, N. Y., and the Winter at St. Petersburg, Fla.

He was a former member of the old Union League Club of Brooklyn, Indian Harbor, Shelter Island and Sag Harbor Yacht Clubs. He belonged to the Central Congregational Church of Brooklyn.

GOOSSENS OPERA GIVEN.

"Judith" Has American Premiere in Philadelphia.

Special to The New York Times.

PHILADELPHIA, Dec. 26.—The Philadelphia Grand Opera Company presented in the Academy tonight a double bill that was at least unhackneyed. This ambitious and enterprising undertaking consisted of the American première of "Judith," a one-act English opera, set by Eugene Goossens to a book of biblical flavor by Arnold Bennett, and the first Philadelphia presentation of Mozart's naively amusing singspiel, "Il Seraglio," sung in Italian.

"Judith," in the opinion of The Inquirer critic, proved to be precisely musical mincemeat, but musical mincemeat without the kick. Almost anything and everything else was suggested, he says, save any musical individuality of its own, and although Mr. Goossens splashed the paints on his orchestral palette around with lavish hand, he achieved no picture of compelling character. Under such circumstances, the members of the cast were unable to disclose the true caliber of their equipments.

There was a brief and pictorially pleasing ballet interlude. The huge contingent of the Philadelphia Orchestra of seventy-five played, and Mr. Goossens was emphatically applauded when he appeared before the curtain with the cast.

The Mozart opera, a melodic trifle, made a light afterpiece.

Dr. Frank Le Mayne Hupp.

WHEELING, W. Va., Dec. 26 (AP).—Dr. Frank Le Moyne Hupp, 64, a charter member of the first board of governors of the American College of Surgeons and widely known as a cancer surgeon, died here today following a cerebral hemorrhage. Dr. Hupp was a member of the staff of the Ohio Valley General Hospital here.

CHARLES H. JONES, BANKER, DIES AT 68

Was Prominent in Railroad and Investment Banking Circles for 50 Years.

WENT TO SEA AT AGE OF 12

Became a Captain in Eighteenth Year—A Director in Corporations at His Death.

Charles Hyland Jones, special partner of Charles H. Jones & Co., who has been prominent in railroad and investment banking circles in the East for a half century, died at his home in South Orange, N. J., yesterday afternoon at the age of 68.

He was born on March 30, 1861, the son of Charles Hyland and Mary E. (Norris) Jones. At the age of 12 he went to sea, attaining the rank of captain in his eighteenth year. His education was received at Baltimore City College.

From 1879 to 1887 he served the Baltimore & Ohio Railroad in various executive capacities. For the next twelve years he was secretary of the South Baltimore Car Works and vice president and general manager of the Suffolk & Carolina Railway. In 1889-90 he was president of the Baltimore Automatic Fire Alarm Company; from 1891 to 1896 manager of the Baltimore Division of the Standard Oil Company; from 1896 to 1898 president of the York Southern Railroad; from 1896 to 1903 a partner of Sperry, Jones & Co., investment bankers, and since 1904 has been an investment banker, with offices at 20 Broad Street, this city.

Mr. Jones was a director of the Whitmer-Parsons Pulp and Lumber Company of New York and of the Hale-Kilburn Corporation. Among his clubs were the American of London, Maryland of Baltimore and Bankers of New York. A widow, a son, Captain C. Hyland Jones, and three granddaughters survive.

Funeral services will be held at the residence tomorrow at 10 A. M. Burial, which will be private, will take place at London Park, Md., on Monday.

RALPH H. CURTISS, ASTRONOMER, DEAD

Had Served as Professor at University of Michigan Since 1918.

ANN ARBOR, Mich., Dec. 26 (AP).—Ralph H. Curtiss, Professor of Astronomy at the University of Michigan since 1918 and director of its observatory since 1927, died here yesterday of pleurisy.

Professor Curtiss was born in Derby, Conn., forty-nine years ago, received his education and his doctor's degree at the University of California and was an observer and instructor at California and at the Lick Observatory until 1905.

He spent two years at the Allegheny Observatory before joining the staff of the University of Michigan in 1907. He is survived by a widow.

Professor Curtiss wrote many scientific monographs, largely on stellar spectroscopy. His principal line of investigation was concerned with the properties of stars having bright line spectra in Classes B to A of the Draper Classification.

FRED A. REED.

Former Hotel Owner of New York Dies in Florida.

SARASTOTA, Fla., Dec. 26 (AP).—Fred A. Reed, 65 years old, former New York hotel owner, died suddenly at his Winter home here yesterday. The body will be taken to Troy, N. Y., his former home, for burial.

Mr. Reed at one time operated the Alba Hotel in Palm Beach. He had a Summer home in Saratoga Springs. He was a life member of Kane Lodge, F. & A. M., of New York.

Mr. Reed had been well known among New York hotel men for more than a generation. He was proprietor of the Park Avenue Hotel for fifteen years before he sold it in 1916 to George C. Brown of the Martha Washington and the late Copeland Townsend of the Majestic. He was president of the Hotel Association from 1911 to 1913 and had previously been secretary for six years.

Starting as an employe of the Catskill Mountain House, Mr. Reed moved to this city in 1890 and became cashier of the Park Avenue. With E. Barnett he acquired the lease of the hotel and in 1900 purchased his partner's interest. He was one of those responsible for the Alba in Sarasota and managed that property for a time before he retired from active business.

George Clarence Mackey.

Special to The New York Times.

ELIZABETH, N. J., Dec. 26.—George Clarence Mackey of 635 Union Avenue, a retired druggist, died today at the Elizabeth General Hospital from a stroke of paralysis suffered on Dec. 18. He was born nearly sixty-one years ago at Belvedere. He graduated from the Philadelphia College of Pharmacy in 1891.

Edward Carlton Page.

Special to The New York Times.

DE KALB, Ill., Dec. 26.—Edward Carlton Page, head of the history department at the Northern Illinois State Teachers' College, died at his home here today of pneumonia. Professor Page was nationally known for his history museum and for historical data in connection with the Methodist Episcopal Church.

Henry Herbert Wasson.

FRANKLIN, Ind., Dec. 26 (AP).—Henry Herbert Wasson, who in 1910 as Postoffice Inspector developed swindling charges against Chappie Moran and others at Muncie, Ind., as the promoters of fake boxing and wrestling matches, died suddenly of heart disease last evening at his home here. His age was 51.

Colin McRae Selph.

ST. LOUIS, Dec. 26 (AP).—Colin McRae Selph, 55, lawyer, Democratic politician, civic leader and Postmaster of St. Louis during the Wilson administration, died at his home here early today. He had been ill more than a year and underwent a major operation Sept. 28.

REV. DR. H. E. STOCKER DIES AFTER OPERATION

Pastor of First Moravian Church for Ten Years—A Leader in Denomination.

The Rev. Dr. Harry Emilius Stocker of 63 Hamilton Terrace, who had been pastor for the last ten years of the First Moravian Church at Lexington Avenue and Thirtieth Street, died yesterday in the Neurological Institute at the age of 53. He had undergone an operation on Monday. His widow, who was Alice Belle Stratton of Fargo, N. D., and a son, Arthur Frederick Stocker, survive. Services will be held at the church on Monday morning at 10 o'clock. Burial will be in Bethlehem, Pa.

A native of Nazareth, Pa., Dr. Stocker attended the Moravian College in Bethlehem, taking his bachelor's degree in 1900. Two years later he completed the theological course at the Moravian Theological Seminary and was ordained to the ministry. He held pastorates at Northfield, Minn., West Salem, Ill., and South Bethlehem, Pa., before coming to this city to succeed Bishop M. W. Leibert at the Lexington Avenue church.

Dr. Stocker was one of the leaders of his church in the United States. He was a former president of the Moravian Christian Endeavor Union and of the Moravian Theological Seminary, chairman of the Moravian Country Church Commission, a member of the administrative committee of the Federal Council of Churches and executive secretary of the American Society in Aid of Moravian Missions. He wrote "History of the Moravian Church in New York City," "History of the White River Indian Mission in Indiana," and other books.

FELIPE CANALES.

Mexico's Under-Secretary of the Interior Dies Suddenly.

MEXICO CITY, Dec. 26 (AP).—The sudden death of Felipe Canales, Under-Secretary and acting head of the Department of the Interior, today removed one of the outstanding figures in the present Mexican administration.

Señor Canales, who was only 34 years old, died from heart disease. He had had charge of the Interior Department since the Portes Gil Government took office a year ago, and his career was marked by many progressive measures. Among them was the fostering of tourist travel from the United States to Mexico. Señor Canales was president of the National Tourist Commission.

Burial will be in Ciudad Victoria, State of Tamaulipas.

MRS. O. LOCKER-LAMPSON.

American Wife of Member of Parliament Dies After an Operation.

Special Cable to THE NEW YORK TIMES.

LONDON, Dec. 26.—Mrs. Oliver Locker-Lampson, talented young American wife of Commander Oliver Locker-Lampson, conservative member of Parliament, died yesterday following an operation. She was taken suddenly ill Sunday night at the home of Lady Birkenhead.

Before her marriage in 1923, Mrs. Locker-Lampson was Miss Bianca Jacqueline Paget of Pasadena, Cal. Her remarkable talent for designing artistic interior decorations was in great demand among a wide circle of English friends.

Mrs. Harriet J. Weeks Walker.

Mrs. Harriet J. Weeks Walker, formerly active in the Daughters of the American Revolution in Illinois and California, died Wednesday at the home of her son, John E. Walker, 36 Centre Avenue, Lynbrook, L. I., in her eighty-second year. Until the death of her husband, the Rev. Edwin S. Walker, in 1912, she had lived in Los Angeles, Cal.

Mrs. Walker was born in Fairfax, Vt., where she taught in the public schools during the Civil War period. She was a leader in the movement to locate and properly mark the graves of Revolutionary soldiers. She was a member of the Society of Mayflower Descendants. While residing in Springfield, Ill., she helped establish the Sangamon County Home for old women.

Frederick Carroll Brewster.

PHILADELPHIA, Dec. 26 (AP).—Frederick Carroll Brewster Jr., prominent attorney of this city, and the son of the late F. Carroll Brewster, former Attorney General of Pennsylvania, died suddenly last night at his home in Chestnut Hill. He was 78 years old.

Mr. Brewster was born in Philadelphia and was a graduate of the University of Pennsylvania.

Herbert F. Elkins.

Special to The New York Times.

BOSTON, Dec. 26.—Herbert F. Elkins died of pneumonia on Christmas Eve at his home in Wakefield at the age of 52. He had been factory manager for the Ingersoll Watch Company and an attorney for the London Guarantee and Accident Company of New York at its Boston office. His illness began with a cold contracted at the graves of his parents, who were killed in an automobile accident in New Hampshire three weeks ago.

Henry Frey, Druggist, Dies.

Special to The New York Times.

VERONA, N. J., Dec. 26.—Henry Frey, registrar of vital statistics and one of the leading druggists of Verona for a quarter of a century, died today at his home here after a week's illness. He had suffered from heart disease for three years. Mr. Frey, who was born in Orange forty-nine years ago, was a graduate of New York College of Pharmacy. He had been treasurer of Verona Council, Junior O. U. A. M. He leaves his wife and three sisters.

Charles Porter Wilson.

Charles Porter Wilson, chairman of the board of directors of the Western division of the Great Atlantic and Pacific Tea Company, died yesterday morning in the Park East Hospital, 112 East Eighty-third Street, after a lingering illness. Mr. Wilson, who recently returned from a trip to Europe, resided in the Hotel Savoy-Plaza. He is survived by a widow, Irene B. Wilson.

Funeral services will be held in the Funeral Church, Broadway and Sixty-sixth Street, at 11 o'clock tomorrow morning.

Mrs. J. R. Beam.

Special to The New York Times.

BOGOTA, N. J., Dec. 26.—Mrs. Carolyn Swinburne Beam, widow of J. R. Beam and a daughter of the late Joseph Cook, founder of the Cook Locomotive Works in Paterson, died today at her home here at the age of 82. She is survived by a son, William M. Beam.

John J. Cunningham.

SYRACUSE, N. Y., Dec. 26 (AP).—John J. Cunningham, advertising manager of the E. W. Edwards & Son department stores, died on Christmas Eve at the age of 68. He had been with the Edwards stores for forty years.

CARDINAL GAMBA DIES AT AGE OF 72

As Friend of Royalty and Pope Helped Plan for Prince Humbert's Wedding.

WAS INVITED TO OFFICIATE

Prescribed Rules for Women's Dress During Worship in Churches of Turin Archdiocese.

ROME, Dec. 26 (AP).—Cardinal Gamba, Archbishop of Turin, died today. His death reduced the College of Cardinals to sixty-two, of whom twenty-nine are Italians and thirty-three foreigners.

The Archbishop was an old friend of the royal family and was called in by both them and the Pope during completion of arrangements for Crown Prince Humbert's wedding, which will take place on Jan. 8.

It had been expected he would perform the ceremony, but his age and infirmity caused him to decline in favor of Cardinal Maffi, Archbishop of Pisa.

Cardinal Gamba was 72 years old. He was born in San Diano Dasti in 1857. As Mgr. Giuseppe Gamba he was elected Bishop of Biella on Dec. 16, 1901, and was assigned to Novara on July 16, 1906. His promotion to be Archbishop of Turin came on Dec. 20, 1923. On Christmas Day, 1926, he was elevated to the cardinalate.

In July, 1928, Cardinal Gamba promulgated a set of rules for women worshiping in the churches of his archdiocese. These provided that not more than two inches of neck might show, that skirts must reach below the knees and that elbows be covered. Other rules prescribed the proper garments for children.

Cardinal Gamba was one of three Cardinals who set an example in Rome to the clergy by voting in the Italian general election last Spring, when the first Corporative Parliament was elected. The election was held on Palm Sunday and he went to the polling place immediately after celebrating mass.

WILLIAM H. FRY, 99, DIES.

Noted Wood Carver and Veteran of the Civil War.

Special to The New York Times.

CINCINNATI, Dec. 26.—William H. Fry, who carved most of the magnificent decorations on the Music Hall organ here and who for more than half a century was a teacher in the Cincinnati Art Academy, died today at the age of 99. He would have celebrated his hundredth birthday on Feb. 5. His six sons and four daughters were at his bedside.

One of his sons, Nicholas L. Fry, is president of the Cincinnati Club. His father was Henry L. Fry, who carved the throne chair used by Queen Victoria. Mr. Fry was born in Bath, England, and in his early "teens" was a sailor before the mast. Crossing the Atlantic in 1850, he married Miss Mary M. Dobson of London on landing at Galveston, Texas. He served as a government post rider on the frontier for years, and in 1857 carried the message to Utah to quell a Mormon uprising. When the Civil War began he left his farm and joined an Indiana regiment, serving throughout the war. After peace came he joined his father in Cincinnati, where the result of their first work together was the elaborate wood carving in the ancestral home of Nicholas Longworth, Speaker of the House of Representatives.

MERCELON S. WILSON.

Acting Deputy Collector of Customs Here Dies at 79.

Special to The New York Times.

MONTCLAIR, N. J., Dec. 26.—Mercelon Sylvester Wilson, acting deputy collector of customs at the New York custom house and a former member of the Montclair Board of Education, died yesterday at his home here after a long illness. He had been a resident of Montclair for forty-one years. He was born seventy-nine years ago at Fairfield, Conn.

He graduated from Yale University in 1874. He then became director of the Flushing Institute at Flushing, L. I., which position he held for many years. He had served on the local education board from 1900 to 1909.

Mr. Wilson was a member and former deacon of the Union Congregational Church and was one of the founders of the Commonwealth Club, both of Upper Montclair.

He leaves his wife, Mrs. Harriet Fuller Wilson, and a daughter, Mrs. Norman B. Ward of Pittsburgh, Pa.

Funeral services will be held at the Union Congregational Church tomorrow afternoon at 2:45 o'clock. Burial will be at Mount Hebron Cemetery.

REV. ROUBEN KAPEGIAN.

Pastor of the Armenian Apostolic Church in Astoria Dies.

The Rev. Roebn Kapedian, pastor of the Armenian Apostolic Church in Astoria, died yesterday of heart disease at the rectory, 22-34 Twenty-fourth Street, Astoria, Queens, in his fifty-sixth year. A widow, three sons and a daughter survive. Services will be held in the church at 10 o'clock Sunday morning.

A native of Armenia, Mr. Kapedian had been a minister for thirty years. From 1901 to 1922 he was at the head of the Armenian Orthodox Church in Alexandria, Egypt, where he was largely responsible for the prevention of threatened attacks on Armenians in 1919.

Jacob J. Lazaroe.

Jacob J. Lazaroe, a lawyer with offices at 25 West Forty-third Street, died yesterday at his residence, the Hotel Beekman, 575 Park Avenue, of heart disease, in his forty-seventh year. He had practiced law here since 1904. He is survived by a widow, Bessie. He was secretary and a director of the Louis H. Low Realty Corporation, a director of Van Praag & Co., and secretary and a director of the 480 Seventh Avenue Realty Corporation. Among his clubs were the Rutgers Club, of which he was president; the Fenimore and Progress Clubs. He belonged to the Masons, Knights of Pythias and New York County Lawyers' Association.

W. J. Sampson, Coal Operator, Dies.

Special to The New York Times.

YOUNGSTOWN, Ohio, Dec. 26.—William J. Sampson, president of the Witch Hazel Coal Company, operating mines at Cadiz, Ohio, died today at the home of his son in Cleveland. He was a director of the First National-Dollar Banks. His company owns 1,700 acres of coal lands in Harrison and Jefferson Counties in Ohio.

Births

BEHRENS—Mr. and Mrs. Jacob Behrens announce birth of a daughter, Beatrice Marilyn, Dec. 22, St. Joseph's Hospital.

JONES—Mr. and Mrs. Wardwell Jones of Westport, Conn., wish to announce the birth of a daughter, Hilbert Wardwell Jones, on Dec. 24, at Miss Lippincott's Sanitarium, New York City.

Marriages

DEPEW—MERRILL—On Dec. 24, at the home of the bride's mother, in Dallas, Texas, Richard Henry Depew Jr. of Forest Hills, L. I., to Mrs. Nellyne Merrill.

MAUTNER—SCHNEIDER—On Thursday, Dec. 26, by Rev. Israel Goldstein, Hilda Barbara, daughter of Mrs. Jack Schneider, to Jesse L. Mautner, son of Mr. and Mrs. Samuel Mautner.

PORTEOUS—KENNEDY—John Geoffrey Porteous, son of Mr. and Mrs. Geoffrey Porteous, and Cora Ann Kennedy, daughter of Mr. and Mrs. Harold Kennedy of Montreal, Canada, were married at the Church of St. Columbia, Montreal, on Christmas Day. Residing in Montreal.

Deaths

Applebaum, Yetta	Lamb, Anna L.
Barbat, John	Lazaroe, Jacob J.
Betts, Henry D.	Lee, Alice M.
Boring, Benson	Levine, Morris
Brady, Harry L.	Lombard, Cecelia
Brando, Fannie M.	Loper, Fanny Gordon
Brehmer, Lillian E.	McCurdy, Daniel
Carpenter, Emma M.	McManus, Anna M.
Cashman, Annie	Miniter, John T.
Cohen, Jennie M.	Moses, Nathalie C. D.
Cooper, G. Duane	Moyse, Alphonse
Cunningham, Charles J	Nathan, Fannie
Cutler, Mary A.	Nelson, Katharine G.
Davis, Mary D.	Platzer, Ann R.
Euler, Eugenie K.	Post, Nellie
Farrell, Albert T.	Potter, Aaron Brown
Flanegan, Elizabeth M	Reed, Fred A.
Flint, Frederic W.	Salomonsky, Edgar
Forbus, Edward E.	Schwartz, Esther
Fox, Marie M.	Seaman, Margaret W.
Freedman, Joseph	Snyder, Sarah A. H.
Freund, Louis	Stevens, Sarah M.
Graham, Frank P.	Stillings, Mathilda
Greenleaf, Ida Lynde	Stocker, Harry E.
Henderson, Dorcas	Treadwell, Harry H.
Hoagland, Helen	Van Orden, Helen C.
Holt, Marmaduke B.	Walker, Harriet J. W.
Hupp, Frank L.	Vermaelen, Elizabeth
Jones, Charles H.	Weil, Lazarus
Karst, Paul J.	Wilson, Charles P.
Kirkpatrick, Edward J	Wilson, Mercelon S.
Kohls, Augusta J.	Wognum, Walter
Korn, Gertrude A.	Woolf, Elsie
Lake, Rev. William H.	

APPLEBAUM—Yetta. Our dear friend, may peace be with her. MORRIS AND SARA BERENBERG.

BARBAT—John, Campbell Funeral Church, Broadway, 66th St., Friday, 1 P. M.

BETTS—Suddenly, at Newburgh, N. Y., Thursday, Dec. 26, 1929, Henry Dolson, son of the late William M. and Anne Dolson Betts and beloved brother of Anne Dolson and Lillian. Funeral services will be held at his late residence, Downing Av., Balmville, on Sunday afternoon at 2 o'clock.

BORING—On Christmas morning, Benson Boring, aged 20, son of William Alciphron and Florence Kimball Boring. Funeral at Columbia University, St. Paul's Chapel, 11 A. M., Friday, Dec. 27. Interment private.

BRADY—Suddenly, on Dec. 25, 1929, Harry Leslie. Funeral Saturday, Dec. 28, at 9:30 A. M., from his late residence, 2,015 University Av.; thence to the Church of the Holy Spirit, Burnside and University Avs., where mass will be offered at 10 A. M.

BRANDO—Fannie M., suddenly, Dec. 25, 1929, at Evanston, Ill., formerly of 515 West 111th St., New York City. Interment Saturday at Vergennes, Vt.

BREHMER—On Thursday, Dec. 26, Lillian E. (nee Wilson), beloved wife of Franklin G., mother of Franklin G. Jr. and Virginia Brehmer and daughter of Charles R. Wilson, in her thirtieth year. Funeral services at her late residence, 2 Overhill Road, Forest Hills, L. I., on Sunday, Dec. 29, at 2 P. M. Interment private.

CARPENTER—Suddenly, on Tuesday, Dec. 24, 1929, Emma Moore, beloved mother of Albert H. Carpenter and sister of Benjamin Moore and Sarah E. Austin. Funeral from her residence (468 6th Av.), 30-35 35th St., Astoria, L. I., on Friday afternoon. Services at the Methodist Episcopal Church, Crescent and Temple Sts., Astoria, at 2 o'clock. Interment Mount Olivet Cemetery.

CASHMAN—Annie, on Thursday, Dec. 26, daughter of the late Morris and Rose Cashman, sister of the late Betty Lindau, Jennie Robinson, Hattie Blumenson, Kitty Cashman and Lilyan Cashman Lowe. Funeral from Riverside Memorial Chapel, 76th St. and Amsterdam Av., Sunday, Dec. 29, at 10 A. M. Interment Washington Cemetery.

COHEN—Jennie M., widow of the late Leon Cohen and beloved mother of Lewis T. Cohen. Funeral services at Mark Levenger's United Chapels, 1,202 Broadway, Brooklyn. Interment private.

COOPER—G. Duane, beloved husband of Mary Andrews Cooper and father of Starr G. Cooper, at Hotel Gregorian, 42 West 35th St. Funeral services at the Cooper homestead, Sag Harbor, N. Y., on Saturday, Dec. 28, at 10:30 A. M.

CUNNINGHAM—Charles Joseph, on Thursday, Dec. 26, 1929, at his residence, 243 West 70th, beloved husband of Alice Reilly Cunningham and devoted son of Agnes Sheehy and the late William F. Cunningham. Notice of funeral hereafter.

CUTLER—Mary Albertine, beloved wife of the late Otis H. Cutler and devoted mother of Dorothy Cutler Banks, Mary Cutler Douglass, William F. Cutler and Robert F. Cutler, suddenly, at Rockrest, Suffern, N. Y., on Dec. 24, 1929. Services private at her late residence, Suffern, N. Y., 11 A. M., Friday. Interment private. Washington (D. C.) and Lewiston (Me.) papers please copy.

DAVIS—Mary D., Dec. 25, 1929, devoted mother of Marjorie D. Bondy, beloved sister of Mrs. John B. Taylor. Service at the Church of the Heavenly Rest, 5th Av. and 90th St., Friday, Dec. 27, 1929, at 12 o'clock. Interment private.

EULER—Eugenie Kaldenberg, on Dec. 26, 1929, beloved wife of H. Charles Euler. Funeral services at the Campbell Funeral Church, Broadway at 66th St., Saturday, Dec. 28, at 2 P. M.

FARRELL—Albert Theodore, in his fifty-first year, on Dec. 24, 1929, at his residence, 1,910 Foster Av., Brooklyn, dearly beloved husband of Mary Hillis Farrell. Services at his residence, Thursday, 8 P. M. Interment Fairmount Cemetery, New Jersey, Friday, 10 A. M.

FINNEGAN—On Dec. 25, Elizabeth M., beloved mother of Miriam E. Finnegan, Louise K. Hughes and Marie J. Finnegan. Funeral from her residence, 758 Madison St., Brooklyn, on Saturday at 10:30 A. M. Solemn requiem mass at Church of Our Lady of Good Counsel, Putnam Av., at 11 o'clock. Interment Calvary.

FINNEGAN—Members of St. Mary's Academy alumnae are requested to attend the funeral of their late member, Mrs. Elizabeth M. Finnegan. Solemn requiem mass at Church of Our Lady of Good Counsel, Putnam Av., Brooklyn, at 11 o'clock, Saturday, Dec. 28. MISS KATHERINE MARTIN, Secretary.

FLINT—Suddenly, at Larchmont, N. Y., on Dec. 25, 1929, Frederic W., the son of the late Frederic W. and Jessie Lamson Flint. Funeral services at St. John's Church, Larchmont, on Saturday, Dec. 28, at 11:30 A. M. Train leaves Grand Central Terminal 10:27 A. M.

FORBUS—On Dec. 25, at his late residence, Mahwah, N. J., Edward Edleigh, husband of Elizabeth Hopkins Olney Forbus and son of the late John and Catherine Forbus. Funeral private. Please omit flowers. Cincinnati papers please copy.

FOX—Marie Munro, beloved wife of Matthew I. Fox Jr., mother of Evelyn and Marie. Funeral from Walter B. Cooke's Funeral Home, 1 West 190th St., Bronx, Monday, at 10 A. M.; mass at St. Nicholas of Tolentine Church, at 10:30 A. M. Interment Gate of Heaven Cemetery.

FREEDMAN—Joseph, of 477 Stone Av., Brooklyn, N. Y., on Dec. 26, 1929, beloved husband of Fannie and devoted father of Sara Ader, Jacob A., Harry N. and Saul H. Interment today, Dec. 27, Washington Cemetery. Services at Jewish Memorial Chapel, 1,406 Pitkin Av., Brooklyn, 9:30 A. M.

FREUND—Veritas Lodge, No. 734, F. and A. M., regretfully announces the death of Brother Louis Freund. Brethren are requested to attend Masonic funeral services at the Fairchild Chapel, 86 Lefferts Place, Brooklyn, N. Y., Friday, Dec. 27, at 1:30 P. M. Take I. R. T. subway to Nevins St., and Fulton street car to Grand Av., or Fulton St. "L" to Grand Av. station. MICHAEL KAPLAN, Master. HENRY GOLDBERG, Secretary.

GRAHAM—Frank P., suddenly, on Dec. 25, beloved husband of Anna and father of Frances, Dorothy and Robert. Funeral and funeral services 2 P. M. Saturday, at his late residence, 3,410 Tibbett Av., Bronx. Interment Kensico.

GREENLEAF—Ida Lynde, Dec. 24, 1929, daughter of the late Augustus Warren and Sarah Lynde Greenleaf. Services at the Greenwood Chapel Friday morning at 11 o'clock.

HENDERSON—Dorcas, on Dec. 26, 1929, wife of the late Price Henderson and mother of Robert Henderson, sister of Belle and John Dunlop. Funeral services at the Campbell Funeral Church, Broadway at 66th St., Saturday, Dec. 28, at 1 P. M. Interment Evergreen Cemetery. Cincinnati (Ohio) papers please copy.

HOAGLAND—Helen, Dec. 25, 1929. Services Stephen Merritt's Chapel, 223 8th Av., near 21st St., Saturday, 10 o'clock.

HOLT—Suddenly, at Denver, Colo., Dec. 24, 1929, Marmaduke Burrell, son of the late Robert Stephen and Constance Burrell Holt, in his sixty-first year.

HUPP—Dr. Frank Lemoyne, suddenly, on Thursday morning at his home in Wheeling, W. Va. Funeral Saturday afternoon at 2:00 at his home.

KARST—Dec. 25, 1929, Paul J., beloved son of Paul J. and Annie V. Brown, age 25. Relatives and also members of Bar Association of State of New Jersey, Paulus Hook Council, 475, K. of C., and Holy Name Society of St. Aloysius Church are invited to attend funeral Saturday at 8:30 A. M. from his late home, 186 Glenwood Av., Jersey City. High mass at St. Aloysius Roman Catholic Church at 9 A. M.

JONES—Charles Hyland, at South Orange, N. J., on Dec. 26, in his sixty-ninth year, beloved husband of Eliza G. and father of C. Hyland Jones. Services at residence 10 A. M. Saturday, Dec. 28. Interment private, Loudon Park, Baltimore (Md.), Dec. 30.

KIRKPATRICK—Edward J., beloved husband of Frances Herrick Kirkpatrick, passed on at his home at Ossining, N. Y., on Wednesday, Dec. 25. Funeral from the First Presbyterian Church, Ossining, Saturday, Dec. 28, at 2:30 P. M.

KOHLS—At Westwood, N. J., Dec. 25, 1929, Augusta J., beloved wife of Charles F. Kohls. Services on Saturday, Dec. 28, at 2 P. M. at her late home, Hillside Av., Westwood, N. J. Other papers please copy.

KORN—At Hillsdale, N. J., on Wednesday, Dec. 25, 1929, Gertrude A., widow of William Korn, in her seventieth year. Services on Saturday Dec. 28, at 1 P. M., at the Halsey Funeral Home, 35 Center Av., Westwood, N. J.

LAKE—Rev. William Henry, entered into rest Christmas Day, Dec. 25, 1929, beloved husband of Laura Spofford Wiltsie and devoted father of Ainsworth S., Henry R. and John W. Lake of 217 81st St., Brooklyn. Services at the Union Church, 80th St. and Ridge Boulevard, Friday, 8 P. M. Interment Poughkeepsie Rural Cemetery. Please omit flowers.

LAMB—Anna L., at her home, 3 Hampton Place, Brooklyn, Thursday, Dec. 26, widow of James D. Lamb and sister of Emma L. and late Ellen O'Neill. Requiem mass St. Gregory's Church, St. John's Place and Brooklyn Av., on Saturday at 9:30 A. M. Interment St. John's Cemetery.

LAZAROE—Jacob J., of 575 Park Av., beloved husband of Bessie. Services at the Riverside Memorial Chapel, 76th St. and Amsterdam Av., Friday, Dec. 27, at 1:30 P. M. Interment Washington Cemetery. Kindly omit flowers.

LAZAROE—Jacob J. It is with regret that we announce the passing of our brother, Jacob J. Lazaroe, to the lodge above. Services at Riverside Memorial Chapel, Friday, Dec. 27, 1929, 1:30 P. M. Members of Palestine Lodge, No. 204, F. and A. M., please attend. CHARLES D. BRAVEMAN, Master. HENRY MEYER, Secretary.

LAZAROE—Jacob J. Fenimore Country Club announces with deep sorrow the death of a member of the board of governors. Members are requested to attend the funeral services at Riverside Memorial Chapel, 76th St. and Amsterdam Av., on Friday, Dec. 27, at 1:30 P. M. JOSEF POLLAK, President. JOSEPH G. ABRAMSON, Secretary.

LAZAROE—Jacob J. Rutgers Club members are requested to attend the funeral of our esteemed fellow-member and former president on Friday afternoon, Dec. 27, at 1:30 o'clock, from Riverside Memorial Chapel, 76th St. and Amsterdam Av. ABRAHAM I. SMOLENS, President. ARTHUR LIEBES, LOUIS ABRAMS, Secretaries.

LAZAROE—Jacob J. The Progress Club of the City of New York announces with profound sorrow the death of their fellow member, Jacob J. Lazaroe. WILLIAM HECHT, President. E. H. BAUMAN, Secretary.

LEE—Alice M., on Dec. 25, 1929, at her late residence, 165 Anderson Av. Funeral services at Trinity Chapel, 25th St., west of Broadway, on Saturday, Dec. 28, 10 A. M.

LEVINE—Morris, beloved husband of Ida and father of Sadie, Charles, Sarah, Dora and Nat. Funeral from his late residence, 2,144 Crotona Parkway, Dec. 27, 10 A. M.

LOMBARD—Cecelia A. Fisher, on Dec. 25, at her residence, 7,702 Ridge Boulevard, Brooklyn, wife of Edmund B. and mother of Virginia F. Funeral services at St. Paul's Church, Clinton and Carroll Sts., Brooklyn, at 10:30 A. M. Saturday. Interment private.

LOPER—Dec. 24, 1929, Fanny Gordon, widow of G. Weaver Loper. Funeral services at her home, 24 East 60th St., New York City, Friday, Dec. 27, at 2 P. M. Interment Laurel Hill Cemetery, Philadelphia.

McCURDY—At Bronxville, N. Y., on Dec. 25, Daniel McCurdy, beloved husband of Emma and father of Lillian, Daniel, Jr., and Lester. Funeral service at Christ Church, Bronxville, Friday at 2:30 P. M. Interment Woodlawn Cemetery. Train leaves Grand Central Station, Harlem Division, at 1:35.

McMANUS—On Dec. 25, Anna M. McManus (nee Gorman), beloved wife of the late John J. McManus and mother of Mrs. George Villiers, James A., Thomas and Francis McManus. Funeral from her late residence, 4,441 Park Av., Saturday at 9:30 A. M.; thence to the Church of Our Saviour. Solemn high requiem mass at 10 A. M. Interment St. Raymond's Cemetery.

MINITER—On Dec. 26, John T., beloved husband of Anna (nee Bird), loving father of Loretta and Bessie Miniter and Mrs. C. S. Moylan. Member of Greenwich Council, No. 177, K. of C., and late of New York Postoffice. Funeral from his residence, 380 St. John's Place, Brooklyn, Saturday, Dec. 28, to St. Teresa's Church, where a solemn requiem mass will be celebrated at 10 A. M. Interment Calvary.

MOSES—In Newton Centre, Dec. 24, Nathalie Carrington Day, wife of Guy P. Moses, of 155 Sumner St. Funeral services at Trinity Church, Newton Centre, Friday, Dec. 27, at 2 P. M. Interment at Rosedale Cemetery, Montclair, N. J., Saturday, Dec. 28, at 2 P. M. Relatives and friends invited.

MOYSE—Alphonse, beloved husband of Belle (nee Hexter) and father of Nita M. Stern and Alphonse Jr., in his sixty-fourth year, at his residence, Park Central Hotel. Funeral services at Mount Hope Cemetery, Westchester, at 11 A. M., Friday.

NATHAN—Fannie, daughter of the late Hyam and Caroline Nathan, beloved sister of Lottie, Eva, Marcus and William. Funeral Friday, Dec. 27, 10 A. M., from Universal Funeral Chapel, 597 Lexington Av., corner 52d St.

NELSON—On Dec. 23, 1929, at Annapolis, Md., Katharine Gassaway Peter, in the fifty-ninth year of her age, beloved wife of Hugh Nelson. Funeral from St. Anne's Church, Annapolis, Friday, Dec. 27, at 2:30 o'clock.

PLATZER—Ann R., beloved wife of Morris I., dear mother of Millicent, Harold, Hortense and Kenneth. Services at Riverside Memorial Chapel, 76th St. and Amsterdam Av., Friday, Dec. 27, at 1:30 P. M.

POST—Dec. 23, 1929, Nellie, youngest daughter of the late Edwin and Lucretia Main Post. Funeral service at the chapel of St. Luke's Home, 2,914 Broadway, Friday, Dec. 27, at 10:30 A. M.

POTTER—On Thursday, Dec. 26, 1929, Aaron Brown Potter, in his ninety-third year. Funeral service at his late residence, 111 West 87th St., at 11 A. M. on Saturday, Dec. 28.

REED—Fred A., suddenly, on Dec. 25, 1929, at his home in Sarasota, Fla. Time and place of funeral later.

REED—Frederick A. Kane Lodge, No. 454, F. and A. M.: Brethren are notified with profound regret of the death of Brother Frederick A. Reed, life member, on Dec. 25, 1929, at Sarasota, Fla. Notice of Masonic funeral later. JAMES A. DAVIS, Master. WILLIAM BRITTON STITT, Secretary.

SALOMONSKY—Edgar, at Scarsdale, N. Y., on Dec. 25, 1929, beloved husband of Verna Cook Salomonsky. Funeral services will be held at Lyons & Hartnett Funeral Chapel, 154 Martine Av., White Plains, N. Y., on Friday afternoon, Dec. 27, at 2 o'clock. Interment private.

SCHWARTZ—Esther, in her sixty-second year, beloved wife of Nathan and beloved mother of Jennie Solomon, Carrie Blum, Morris, Samuel and Charles. Funeral from her late residence, 1,375 Ocean Av., Brooklyn, at 12 noon today.

SEAMAN—At Glen Cove, N. Y., Dec. 24, Margaret W., widow of the late Dr. Richard F. B. Seaman. Funeral services today at 2 o'clock at Locust Valley Cemetery.

SNYDER—At Newburgh, N. Y., Wednesday, Dec. 25, 1929, Sarah A. Hasbrouck, wife of the late Andrew Snyder. Funeral services will be held at her late residence, 110 Grand St., on Saturday morning at 11 o'clock. Interment Rosendale Cemetery. Kindly omit flowers.

STEVENS—At Elizabeth, N. J., Dec. 26, 1929, Sarah M., wife of Harold F. Stevens, aged 54. Funeral service to be held at J. S. Stiner's Home for Services, 67 West Grand St., Elizabeth, N. J., on Sunday, Dec. 29, at 1:30 o'clock. Incineration Rose Hill Cemetery.

STILLINGS—Dec. 25, 1929, Mathilda Stillings, beloved wife of James R. Stillings. Funeral services Friday, 1:30 P. M., at parlor of James F. McGowan, 1,879 Amsterdam Av. Interment Mount Hope Cemetery.

STOCKER—Harry Emilius, Ph. D., on Dec. 26, 1929, pastor of the First Moravian Church, husband of Alice B. Stocker and father of Arthur Frederick. Funeral Monday, Dec. 30, at 10 A. M., First Moravian Church, 30th St. and Lexington Av. Interment at Bethlehem, Pa.

TREADWELL—Harry Hayden, after a short illness, on Dec. 25, at his home; he is survived by a daughter, Jane Treadwell Kunts of Bronxville, N. Y., and a son, Harry Gray Treadwell of New York City. Funeral at St. James's Episcopal Church, Jerome Av., at 190th St., Bronx, N. Y., Dec. 27, at 2:30 P. M. Interment Woodlawn Cemetery.

TREADWELL—Harry Hayden. The H. H. Treadwell Association, composed of officers who served under Colonel Treadwell, announces with deep sorrow the death of their beloved commanding officer. Members will attend the funeral services at St. James's Episcopal Church, Jerome Av. and 190th St., Friday, Dec. 27, at 2:30 P. M.

TREADWELL—Military Order of Foreign Wars of the United States, New York Commandery: With deep regret announcement is made of the death Dec. 25, 1929, of Colonel Harry H. Treadwell, Veteran companion. ALBERT E. GUNTHER, Commander.

TREADWELL—Colonel Harry H. It is with deep regret that the Veterans Association, No. 102, Combat Engineers (Old 22d), announce the death of their comrade. Services St. James Church, Jerome Av. and 190th St., Bronx, Dec. 27, 2:30 P. M. Colonel CHARLES H. SMITH, President. FREDERICK M. NIVER, Secretary.

TREADWELL—The New York Society Military and Naval Officers World War, Inc.: With sincere regret announcement is made of the death of Colonel Harry H. Treadwell, Dec. 25, 1929.

VAN ORDEN—At 88 Edgemont Road, Upper Montclair, N. J., on Thursday, Dec. 26, 1929, Helen Comstock, wife of the late Albert B. Van Orden, in her seventy-first year. Funeral service private. Interment Oak Hill Cemetery, Nyack, N. Y.

VERMAELEN—Elizabeth Ann (nee Doyle), beloved wife of the late John Francis Vermaelen and mother of Mrs. William Phraner, Marie, Frances, Hester, Margaret and Joseph Vermaelen, in sixty-fifth year, at her residence, 108-02 101st Av., Richmond Hill, N. Y., on Thursday, Dec. 26. Funeral Saturday, Dec. 28, at 9:30 A. M., following a mass of requiem at the Roman Catholic Church of St. Mary Gate of Heaven, at 10 A. M. Interment St. John's Cemetery.

WALKER—Harriet J. Weeks, at the home of her son, John E. Walker, 36 Centre Av., Lynbrook, N. Y., on Dec. 25, 1929. She is survived by her son, John E. Walker, a practicing lawyer in New York City and by a stepson, Robert G. Walker of Tacoma, Wash. She will be buried in Springfield, Ill.

WEIL—Lazarus, on Dec. 26, beloved husband of Babette and dear father of Benjamin L. and Berthold. Funeral from Riverside Chapel, 76th St. and Amsterdam Av., Friday, Dec. 27, at 11 A. M.

WEIL—Lazarus. Members of Gad Lodge, No. 11, I. O. F. Sons of I., attend funeral services of our late brother from Riverside Memorial Chapel, 76th St. and Amsterdam Av., Friday, Dec. 27, at 11 A. M. JOSEPH KRAUS, President. JOSEPH C. SEIDE, Secretary.

WILSON—Charles Porter, on Dec. 26, 1929, in New York City, beloved husband of Irene B. Wilson. Funeral services at the Campbell Funeral Church, Broadway at 66th St., on Saturday, Dec. 28, at 11 A. M.

WILSON—At his home, 20 Northview Av., Upper Montclair, N. J., on Wednesday, Dec. 25, 1929, Mercelon Sylvester, husband of Harriet Fuller Wilson, in his eightieth year. Funeral services will be held at Union Congregational Church, Cooper Av., Upper Montclair, on Friday afternoon at 2:45 o'clock.

WOGNUM—On Dec. 24, 1929, Walter Wognum. Funeral on Saturday, Dec. 28, at 9:30 A. M., from parlors, 154 East 29th St. Mass of requiem at the Carmelite Church, East 28th St., at 10 A. M. Interment St. Raymond's Cemetery.

WOOLF—Elsie, beloved wife of Leon B. Woolf. Reposing Gumpert's Concourse Funeral Home, 165 East Tremont Av. Telephone Mr. Gumpert, Edgecombe 1670, for information.

Memorials

LEIBER—Elise. In loving memory of an adored mother, who departed this earth Dec. 27, 1928.

LOEB—Louis. In sacred memory of my beloved husband, who passed away Dec. 27, 1927. MAY LOEB.

SPARKS—In loving memory of Mary Elizabeth Sparks, who entered into the life eternal Dec. 27, 1918.

Announcements of deaths may be telephoned to Lackawanna 1000 until midnight. New Jersey, Mulberry 3000 between 8:30 A. M. and 5 P. M. daily; Westchester, White Plains 4100 between 9 A. M. and 5 P. M. daily; Long Island, Garden City 1500 between 9 A. M. and 5:30 P. M. daily. Rate $1.00 an agate line, $1.30 Sunday.

Religious Services

Jewish

CONGREGATION EMANU-EL. Fifth Avenue at 65th Street.

Friday evening organ recitals begin, 5:15

Services { Friday evenings .... 5:25 / Saturday morning .... 10:30 }

DR. ENELOW will preach on "Spiritual Lessons from the Maccabees"

Sunday morning, 11:00 sharp. DR. KRASS will lecture on: "Happiness—Touching on 'The Psychology of Happiness' by Walter B. Pitkin." ALL WELCOME!

CENTRAL SYNAGOGUE, 55th Street and Lexington Ave. RABBI JONAH B. WISE

THE FEAST OF LIGHTS will be celebrated at the Temple tonight and tomorrow morning with a special ritual. The evening service is at 5:30 and the morning service at 10:30. Children of the Congregation are especially invited.

TEMPLE ISRAEL OF CITY OF N. Y., 91st Street, near Broadway. Tonight, 8:15—Dr. HARRIS. "HANNUKAH IN DANIEL." Sat. at 10:15 A. M.—Rabbi FEINBERG. Sun. at 6:30—GALA HANNUKAH ENTERTAINMENT.

HEBREW TABERNACLE, 161st St., West of Broadway. DR. I. MORTIMER BLOOM, RABBI. Friday, 8 P. M.: "MORE LIGHT"

UNDERTAKERS.

WHEN DEATH OCCURS
Call—TRAfalgar 8200
FRANK E. CAMPBELL
"The Funeral Church" Inc. (non-sectarian)
Broadway at 66th Street, N.Y.

RIVERSIDE
America's Beautiful Funeral Chapel
Dignified—Moderate Cost
Amsterdam Avenue at 76th Street
Phone—Endicott 6600

CEMETERIES.

THE WOODLAWN CEMETERY. Lexington Av. Subway to Woodlawn. 233d St. Offices, 20 East 23d St., N. Y. Telephone Gramercy 1200 or Algonquin 4476.

CEMETERY PLOT—150 superficial feet, Kensico Cemetery, Westchester County. Alfred W. Andrews, 80 John Street. Phone Beekman 3300.

FOR FAMILY RECORDS.

By purchasing a rag paper copy of The New York Times, of which a limited edition is printed each day, family records of births, deaths, engagements and marriages announced in the regular city edition may be preserved indefinitely. Weekly edition, per copy, 75 cents; Sundays, $1.25. —Advt.

MATA HARI
THE RED DANCER
—amazing and authentic account of the German courtesan-spy H21, betrayer of allied officials in the World War.
THE FORUM MAGAZINE
January—25c everywhere

LOST and FOUND

Rates 75 cents an agate line daily, 80 cents Sunday.

Advertisements received until midnight. Telephone LAckawanna 1000. New Jersey, Montclair 3000 (Newark), 9:30 A.M. to 6 P.M. daily; Westchester, White Plains 5500, 9 A.M. to 3 P.M. daily; Long Island, Garden City 3605 (Mineola), 9 A.M. to 5:30 P.M. daily.

Found articles of no apparent intrinsic worth but of sentimental value advertised without charge.

Key tags issued on application with registered index numbers and tags to attach to collars of dogs and cats—for 15 cents each.

LOST.

BAG, brown silk, taken by mistake in shop, Madison Av.; please do return passport; $5 reward, no questions asked. Greenwich House, 27 Barrow Street.

BAG, brown antelope, enameled marquisette frame, initialed A. S.; reward. Adele Smithline, Mary Lee Frocks, Inc., 1,372 Broadway.

BAG, brown, valise, fitted, overnight, in taxi Fokker at 46th St. to East 54th; liberal reward; sentiment. Wickersham 8472.

BANK BOOKS No. 286,618 and 286,697, National City, Thursday, between East 97th-61st Sts., one grandmother's gift at baby's birth; reward; no questions asked. Ashland 2261.

BANK BOOK No. 12262, Emigrant Industrial Savings Bank; payment stopped; please return to bank, 415 Lexington Av.

BANK BOOK, No. 3171; return to Corn Exchange Trust Co., Manhattanville Branch.

BANK BOOK No. 42,655, lost; return to Chelsea Exchange Bank, 1,400 Broadway.

BRIEF CASE, black, Riverside Drive vicinity, Tuesday evening; reward; no questions asked. Gerlick, Walker 9048.

EYEGLASSES, shell rimmed, Dec. 24; reward. Phone M. Hood, Hempstead 4900.

FOLDER—Liberal reward for return red fiber folder enclosing Middle Bay Beach, Inc., Middle Bay Properties, Inc., and Baldwin-on-Bay papers, &c.; left in taxicab morning Dec. 20 by E. L. Russell, Hotel Algonquin, City.

GLASSES, horn-rimmed, in case; lost between Bancroft Hall and 116th St. Post Office. Telephone University 8800, Extension 310.

LIGHTER, gold, and watch, Tuesday afternoon, vicinity 180th St. and Grand Concourse; reward. Manger, Vanderbilt 8460.

MATCH CASE, pocket; initials W. H. B. Liberal reward for return to Room 1231, 27 Cedar St.

PASS BOOK, Manufacturers Trust, with deposit; checks $1,248.48, cash $50. Return to Lefl-Schein Corporation, 250 West 30th.

PASS BOOK, No. 46-5474; please return to bank, Corn Exchange Bank Trust Company.

POCKETBOOK, lady's, brown suede, Dec. 26, Philadelphia train arriving Pennsylvania Station, New York, 3 P. M.; contents of sentimental value to owner; reward. T. 2301 Times Annex.

POCKETBOOK, brown, taxi, between 54th St., Manhattan, and Long Island City, containing cards of value only to owner, &c., also money; reward. Ravenswood 3272.

POCKETBOOK, tapestry, black, containing $10 bill, vanity case, taxicab, between Ritz Tower and 325 East 72d, at 6 P. M. Wednesday; reward. Rhinelander 7684.

POCKET BOOK, brown leather, contained family ticket to White Plains, drivers license and keys; reward. White Plains 351R.

PURSE, red, taxicab, Christmas, containing personal valuables; finder keep cash. Montclair Hotel.

WALLET, black leather, with name Lawrence Boer, address 620 East 174th; also cash in wallet; reward. Worth 7906.

WALLET, black, containing money, license, cards; liberal reward. Arlo Hulls, Fordham 0802.

WALLET, Dec. 25, between 40th and 44th St.; reward. Bloomgarden, Triangle 5450.

Jewelry.

BRACELET, platinum top, 3 diamonds, sapphires; lost on West 42d St. last night; liberal reward. 240 Madison Av., Lexington 1270. Mrs. Parke.

BRACELET, gold flexible, with five graduated agate stones, Dec. 24, between 54 West 56th St. and 51st St. and 5th Av.; reward. Plaza 1537.

EARRING, emerald, long, lost 125th St. and 5th Av., Penn Station or 5th Av. bus; reward. Vanderbilt 2479.

EARRING, gold, pink ball drop, Christmas night; sentimental value; reward. Eldorado 6356.

NECKLACE—Indian seed pearls and yellow topazes, Dec. 24, between 2 and 4 o'clock, Madison Av., between 54th and 57th; principal value sentimental; liberal reward; no questions asked. Mrs. J. A. McCrea, 447 East 57th.

PEARLS, small string lost, Christmas Day between 86th and 77th on Madison; sentimental value; liberal reward. Return Mabel B. Farber, 68 East 86th.

PIN, diamond and platinum, centre of which is a circle of diamonds lost Dec. 26 at Lord & Taylor's, between 2:15 and 4 P. M., or Biltmore Hotel between 1:30 and 2:15 P. M.; reward. Call Butterfield 4150.

PIN, bar, diamond, platinum, front 58th-45th Sts., 8th Av. to Martin Beck Theatre; reward. T 203 Times.

RING, diamond, white gold, double ruby, in or near Hotel Astor or taxi to Montague St., Brooklyn; liberal reward; no questions asked. McDonald, 120 Broadway, New York City.

RING, diamond, solitaire, small stones on shank, Friday, Dec. 20, between 20 Park Av. and 125 E. 57th St.; liberal reward. Phone Schuyler 5671.

RING, 3 diamonds, old-fashioned setting, simple setting, lost a number of months ago; reward. C 120 Times.

RING, gentleman's, inscribed "Always to Alex," Christmas morning; reward. Washington Heights 3660.

TIE PIN, jade, Christmas eve; reward. Call Monument 6200, 2-4 P. M.

WATCH, lady's white gold, Tuesday, 116th or 104th Sts. or 7th Av. subway; reward. 803 West 184th St., Apt. 12D.

WATCH, man's, open-face, Gruen, and horn link gold chain; reward. T. W. Ziarc, 12 Harrison St., city. Walker 2170.

WRIST WATCH, gold, octagon, leather strap, Thursday, between 42d, 7th Av. and Times Annex; reward. D 1086 Times Annex.

$150 REWARD.

Baguin, composed of 3 square diamonds with button shaped pearl at each end, lost evening of Dec. 5, vicinity Colony Restaurant, Embassy Club, Music Hall, Theatre or Hotel Warwick; no questions asked. Reward upon return to Cartier, 653 5th Av.

$100 REWARD.

Wrist watch, platinum, containing 34 small round diamonds, 2 fancy shaped diamonds, lost Dec. 23, 5th Av. shopping district, B. M. T. subway or Central R. R. of N. J. to Plainfield, N. J. Return to A. R. Lee & Co., 15 William St. Hanover 0630.

$100 REWARD.

Brooch, platinum, containing one star sapphire, two triangles, four baguettes and 18 round diamonds; lost Dec. 18, between East 54th St. and Hotel Plaza or vicinity. A. R. Lee & Co., Inc., 15 William St. Hanover 0630.

$100 REWARD.

Circle brooch, diamonds and small emeralds with pear-shaped drop in centre; lost Dec. 23, between upper West 80th and Park Av. Return to Herbert J. Payne, 15 William St. Hanover 0630.

$75 REWARD.

Platinum ring, one oval and four small baguette sapphires and small diamonds, lost Dec. 20, Franklin Simon or vicinity. Return to H. L. Smith, 15 William St., Hanover 0630.

Wearing Apparel.

MUFF, black Persian lamb, Monday in or near Franklin Simons; liberal reward. Return Sanderson, Ambassador Hotel.

MUFF, mink, lost in or between Westchester, 34th St. and Macy's; reward. Fisher, Hotel Belden, 226 West 48th St.

Cats, Dogs and Birds.

BOSTON BULL, Nov. 15, near Macy's, male, black, white shirt front, right ear injured; $100 reward. Nassau 6816.

BULLDOG, orange and white, female, Christmas afternoon, vicinity 58th St. and Park Av.; reward. Denison, Susquehanna 2000.

DOG, long-haired dachshund, brown female, licensed No. 0, Bernardsville, Friday afternoon, Murray Hill district; reward $50a. 118 East 35th St. Caledonia 1668.

ENGLISH SETTER, white, black ears, in Tibbetts Brook Park, Yonkers, 6 months old, male, license 306681; name, Sheik. Can Will Schanck, 7 Prospect Terrace, Yonkers. Telephone Yonkers 4168. $25 reward.

On TUESDAY, DEC. 31, The New York Times will publish Part 1 of its annual financial review of 1929 and forecast of 1930. The review and retrospect will include concise descriptive summary of high lights in 1929 home and foreign finance and industry. Many other interesting features. Part 2 will appear on Jan. 1.—Advt.

SHOOTS WIFE DEAD, THEN KILLS HIMSELF

Railroad Employe's Acts Follow Her Failure to Call Him in Time to Go to Work.

THEY OFTEN QUARRELED

Couple Had Children and Grandchildren at Staten Island Home Christmas Night.

Otto Kohrmann, 63 years old, crane man in a section gang on the Baltimore & Ohio Railroad, killed his wife, Martha, 54, in their home at 88 Northfield Avenue, Mariners Harbor, S. I., at 10 A. M. yesterday with three shots from a pistol and fifteen minutes later killed himself with the same weapon in an abandoned barn near by.

On Christmas night the Kohrmanns had a party in their home. Their three grown sons, their daughter, Mrs. Martha Irons, and their two grandchildren were the guests. They feasted, sat around the lighted tree and had a good time until early yesterday morning.

The sons arose early and went off to work, but the father, who was to have met his section gang in Arlington, got up late and missed his men. He returned to the house angry and berated his wife for failing to get him out on time. She went on cooking breakfast.

Kohrmann went upstairs to his room and came down a few minutes later with his pistol. His wife, turning from the range, saw the weapon and dashed through a side door into the hall. He fired twice before she reached the front door, both shots hitting her. She staggered onto the porch and fell down the steps to the sidewalk.

A group of neighbors' children saw Kohrmann bend over his wife and fire a third shot into her. Then, they told the police later, he ran back into the house for his hat and coat and came running out again, heading for Arlington, the adjoining community.

The detectives found him soon afterward in the abandoned barn, a wound in his head and the pistol still in his grasp. Mrs. Irons, his married daughter, told the police that her father and mother had quarreled frequently in the past seven months and that he had taken to beating her after she had him up in magistrate's court.

REGIONAL PLAN TO GIVE VIEW ON SKYSCRAPERS

New Series of Reports on City's 'Vertical' Growth Will Be Published Next Month.

The attitude of the Regional Plan of New York on proposals to limit the huge new skyscraper developments in the city will be set forth early in January in a second series of reports by the Regional Plan Committee, its headquarters at 130 East Twenty-second Street announced yesterday.

In taking a stand on this matter the committee enters a more highly controversial field than any it has yet touched upon. Officials of the survey staff would give no hint yesterday of what position the committee assumes. It was taken for granted, however, that their proposals would carry weight because of the scientific and non-partisan character of the Regional Plan.

The intensity of feeling over suggestions for adding any limitations to the height and bulk of apartment houses was emphasized in debate over the enactment of the multiple dwellings law at the last legislative session. Limitations on the much higher office buildings would be even more controversial.

The new reports, the first of which is scheduled for publication on Jan. 12, will deal not only with office structure heights but with the whole question of "vertical" growth of the city, including the density of building developments and artistic improvements. Special attention will be paid to public buildings and to the extraordinary opportunities for bettering the waterfronts of the city. Zoning and housing will be discussed.

In the first part of its report last May the Regional Plan Committee charted the model lines of the "horizontal" growth of the city and environs, outlining systems of railways, commuters' transit lines, highways and parkways.

MOTHER AND CHILD DIE IN STORM ON MOUNTAIN

Girl of 14, Carrying Third Child, Reaches Alabama Home to Tell of Six Days' Wandering.

Special to The New York Times.

HUNTSVILLE, Ala., Dec. 26.—Lost on a mountain only three-quarters of a mile from their home, a mother and her child died Sunday in a raging blizzard, while two of her other children wandered about the mountain until they located their home late this afternoon.

A pitiful tale of death, hunger, exposure and exhaustion was related by a 14-year-old girl, the eldest of the children, who staggered into her father's home today carrying her baby sister. She told of how her mother, Mrs. Frank Markham, died from the cold and how a short time later the smallest child died.

The girl said the party had driven last Friday from Lincoln, Ala., to the foot of Sharp's Mountain and began a three-mile walk up the road to the summit, where their father lived.

They became lost and wandered through Friday and Saturday. Saturday night and Sunday the blizzard, one of the worst in ten years, raged through the entire South.

Following the death of the mother and small child, the daughter wrapped herself and sister in her mother's outer garments and continued wandering until late today she found the cabin.

Mrs. Markham's body was found in a hollow tree where it had been dragged by the daughter for protection. An ambulance was sent to the remote mountain home, twenty-five miles from here, to bring the two girls to a hospital.

Double Your Christmas Money *at* Wanamaker's

FROM THE FOUNDER'S WRITINGS

Good Health and a Purpose

multiply the acreage of a sunny field into a gladsome opportunity for harvesting.

Let work come! Even short days double themselves for us, and we so enjoy what we have to do that we get through more than double duties.

To be right in the central center—like the watch in its main-spring—is the secret.

No day seems long enough to those of us here who love our work.

John Wanamaker

NEW STORE HOURS NOW 9 TO 5

20 of the season's best shades in

Wool Crepe, $1 yard

For the $2.25 grade

The vogue of light-weight woolen frocks is so important this season . . . and this fine wool crepe is so extraordinary at $1 yard . . . that a shipment never stays here very long. 40 inches wide . . . in

Petal Pink	*Peach*	*Nile Green*	*Cadet Blue*
Rose	*Beige*	*Pistachio*	*Independence Blue*
Orchid	*Cocoa*	*Jungle Green*	*Purple*
Apricot	*Rust*	*Priscilla Gray*	*Taupe*
Orange	*Brown*	*Pigeon Gray*	*Navy Blue*

Personal Service will fill mail and telephone orders

WANAMAKER'S—FIRST FLOOR, OLD BUILDING

Fashion Clearaways!

Frocks for Miss 12 to 20

until now $17 $12 — *until now $39 to $59* $22 — *until now $69 to $95* $42

Evening as well as daytime frocks in each group — quite important, indeed, right in the midst of holiday festivities. All of the fashionable silks, lightweight woolens, and velvets are included.

Misses' Fur-trimmed Coats

until now $59 to $79 $44 — *until now $95* $74

Women's Dresses

(day and evening)

until now $25 to $29.50 $18 — *until now $39.50* $28 — *until now $49 to $65* $38

Women's Fur-trimmed Coats

until now $68 $45 — *until now $158 to $195* $125

Women's Sports and Dress Coats

(In the Inexpensive Coat Shop)

until now $29.50 $18 — *until now $39.50* $24 — *until now $49.50* $34

English Sweaters *until now $19 to $22* $12

Cloth Riding Habits *until now $29.50* $18

English Sports Coats *until now $38 to $55* $22

WANAMAKER'S—SECOND FLOOR, OLD BUILDING

OPEN TODAY AT 8:30

After-Christmas Sale

15,000 pairs Women's Fashion Pumps and Ties

the $5.50 to $10.50 grades **$3.95 pair**

Including 3,500 pairs $10 to $12.50 grades

An offering that can be said to feature the most wanted style shoes. Black and brown lizard in large numbers. Narrow widths in a great collection of 5,000 pairs that come in AAAA to B and are exceptional, even for Wanamaker's.

Remarkable in every way, this sale is possible only because now is the time manufacturers reduce their stocks prior to end-of-year inventories.

Evening slippers in gold and silver and other colors. 1,000 pairs of fine samples . . . size 4B . . . from two houses. Combination lasts for feet hard to fit. Louis XV and Cuban heels. Every style of pump and tie.

Black lizard	*Black kidskin*	*Patent leather*
Brown lizard	*Brown kidskin*	*Lizard calf*
Black suede	*Brown suede*	*Evening slippers*

Sizes 2½ to 9—AAAA to E widths

WANAMAKER'S—DOWNSTAIRS, NEW BUILDING

Double your Christmas money in this

Sale of Display-Used Furniture

including samples and discontinued patterns

All at Half and Less than Half Price

WANAMAKER furniture used in window displays, store displays, special exhibitions . . . furniture that has been moved about, and that may show slight scratches or soiled covers . . . just as useful as ever . . . just as serviceable . . . furniture for all rooms . . . in all types of homes . . . many one-of-a-kind pieces.

A trip through the furniture floors while these suites and pieces were being chosen and marked makes us enthusiastically sure that this is one of the most notable of our furniture offerings in quality, variety, and extraordinary low price.

181 Pieces Bedroom Furniture

including some suites

$5 for a $35 full size, bow end enameled bedstead
$20 for a $95 vanity dressing table of maple
$39 for a $106 chest of drawers of mahogany and gumwood
$52 for a $132 dresser of mahogany and gumwood
$35 for a $105 vanity dressing table of satinwood
$27 for a $77 dresser of maple
$65 for a $162 low boy of maple
$9 for a $29 toilet mirror of enamel
$21 for a $55 full size bedstead in walnut and gumwood
$25 for a $70 dresser in maple
$32 for an $86 toilet table of maple
$65 for a $152 toilet table of walnut
$75 for a $210 4 pc. walnut and gumwood suite
$295 for a $760 7 pc. suite of mahogany and gumwood
$8 for a $22 toilet mirror of walnut and gumwood
$54 for a $140 vanity of oak

149 Pieces Dining Room Furniture

including some suites

$15 for a $44 sideboard of walnut and gumwood
$15 for a $40 serving table of walnut and gumwood
$20 for a $50 extension table of walnut and gumwood
$19.50 for a $70 china cabinet of walnut and gumwood
$42.50 for a $106 sideboard of walnut and gumwood
$25 for a $75 sideboard of walnut and gumwood
$75 for a $204 extension table, enamel decorated and sideboard to match
$45 for a $120 walnut and gumwood china cabinet
$149 for a $349 7-pc. decorated breakfast room suite
$175 for a $428 8-pc. black enameled breakfast room suite
$140 for a $335 4-pc. dining room suite of walnut and gumwood
$150 for a $357 4-pc. dining room suite of walnut and gumwood
$60 for a $166 closet of walnut and gumwood
$30 for a $90 extension table of walnut and gumwood

150 Pieces Living Room Furniture

including some suites

$14 for a $28 side chair decorated
$20 for a $45 side chair decorated
$47.50 for a $234 arm chair, wrought iron and Venetian velvet
$195 for a $470 arm chair of walnut, Gothic design antique velvet
$197.50 for a $500 arm chair in parchment, gold and brocade
$175 for a $537 love seat of damask
$295 for a $710 love seat of Aubusson
$275 for an $868 tapestry sofa of mulberry damask
$195 for a $600 sofa of damask
$295 for a $620 3-pc. suite of damask
$295 for a $700 2-pc. suite of damask
$95 for a $221 arm chair decorated with brocade
$112 for a $224 arm chair high back moquette cover
$149.50 for a $297 arm chair of frieze
$345 for a $746 sofa in brocade
$147.50 for a $347 love seat of brocade
$275 for an $835 sofa in damask
$249 for a $600 love seat of damask
$495 for a $1212 2-pc. suite of brocade

170 Pieces Fancy Furniture, from $8 to $95

Furniture will not be shown until Friday morning at 9 . . . no advance reservations . . . no C. O. D. orders . . . no returns . . . no mail or telephone orders can be accepted.

WANAMAKER'S—FIFTH, SIXTH, SEVENTH GALLERIES, NEW BUILDING

Sellers, $45

Kitchen Cabinets, $35

With 8-piece glassware set. Stationary porcelain enamel top. Klearfront roll curtain. Roomy upper compartment. 25 pound flour bin with sifter. Cutlery drawer. Kitchen linen drawer. Bread Box. Large utensil compartment, with wire rack. Ant-proof casters. Satiny jade green finish which will not peel or discolor. Height, 68 inches . . . width, 40 inches.

WANAMAKER'S—SEVENTH GALLERY, NEW BUILDING

Sale of Oriental Rugs

Wide range of choice in weave, pattern, size and price . . . all of standard Wanamaker quality . . . all offering you double the purchasing power of your dollar!

Name	Size	Grade	Sale price
India	14.2 x 11.6 ft.	$ 450	$ 225
Gorovan	15 x 10.6 ft.	550	275
Karadja	15 x 9.4 ft.	550	275
Teziak	20.2 x 10.1 ft.	900	450
Kermanshah	15.3 x 10.4 ft.	1200	600
India	16.6 x 10.1 ft.	1600	800
Kermanshah	15.5 x 11.1 ft.	1600	800
Sarouk	15.7 x 10.10 ft.	1800	900
Kermanshah	16.10 x 8.9 ft.	1800	900
Ispahan	15.11 x 12.7 ft.	1750	875
Sarouk	15.1 x 11.5 ft.	1950	975
Lelihan	21.8 x 12.9 ft.	$2000	$1000
Kermanshah	18.4 x 11.7 ft.	2500	1250
Kashan	19.10 x 11.3 ft.	4000	2000
Chinese	8 x 10 ft.	360	180
Chinese	9 x 12 ft.	450	225
Chinese	10 x 14 ft.	630	315
Chinese	9 x 15 ft.	650	325
Chinese	10 x 16 ft.	720	360
Chinese	8.6 x 25.6 ft.	976	488
Chinese	13 x 18 ft.	1054	527
Chinese	15 x 23 ft.	1346	673
Chinese	12 x 30 ft.	1620	810

Chinese Rugs in Extra Sizes

About 10 x 14 ft. *$630 grade* $315

Chinese Rugs

About 4 x 6 ft. *$108 grade* $54

Chinese Rugs

About 9 x 12 ft. In blue, gold, tan, mulberry and taupe, *$450 grade,* $225

Chinese Rugs

About 3 x 5 ft. *$63 grade* $32.50

WANAMAKER'S—THIRD GALLERY, NEW BUILDING

WANAMAKER PLACE AT 9th STREET
Broadway to Fourth Avenue—8th to 10th Street

Wanamaker's
Formerly A. T. Stewart

STORE OPENS AT 9
STORE CLOSES AT 5

For orders and inquiries—GRAmercy 6200
For all other calls—STUyvesant 4700

$11,619 FOR NEEDIEST IS RECEIVED IN DAY

Contributions Reach $287,344, Which Is Still $32,868 Behind Same Day a Year Ago.

DONORS EXPRESS CONCERN

Many Add to Earlier Gifts, Voicing Hope That None of Cases Will Be Left Out.

$1,000 SENT ANONYMOUSLY

Listed as "A Tribute to Admiral Byrd"—Another Unnamed Donor Gives $500; a Memorial is $400.

To rescue the Neediest still left uncertain of relief 745 contributors provided $11,619.33 yesterday. Two replied by telegraph to the appeal for more contributions published on Christmas. Seventy called in person at the office of THE NEW YORK TIMES to leave contributions from $1 to $100.

Very few of the Neediest contributions that came by mail, however, represented the Christmas Day response. Practically all the letters received yesterday were put in the mail on Christmas Eve. Scores were second contributions this year, many of them equal to the first, whether it was $5 or $100.

They came from hospitals, where patients suffering from tuberculosis, cancer or heart disease, the three great killers of humanity, sympathized with the Neediest who were still awaiting such care. Some wrote that they were old contributors or old New Yorkers. Others wrote that they were newcomers to the fund or strangers in the city who had learned of the distress it held. The large contributors, who supply half the fund, and the small contributors, who supply the other half, were equally responsive.

Some sent contributions designated through the Neediest Fund for one or another of the nine charity organizations that investigated the cases included in the number of the Neediest at the outset of this appeal when it was thought that the generosity this year would be as great as last, because the distress was no less.

Gifts Are Already at Work.

The funds already contributed for the relief of Neediest Cases have been transmitted daily to these societies, which not only investigated the cases but prepared the budget of necessary relief, which they are now administering without any overhead deduction whatsoever. The rescued Neediest will be carried through their distress and restored to self-support and self-respect again, remembering this Christmas long after those who contributed have forgotten it.

When the contributions are all in, and the last gift to the Neediest received by the fund is handed over to the charity societies for administration, the cases still left without relief will be handed over also. The societies will then have to undertake the task of procuring the additional funds required.

The Neediest response yesterday raised the fund to $287,344.61; but it is still $32,868.12 behind this day last year. This shortage measures the margin of uncertainty for almost fifty Neediest cases. Their rescue depends on the response still in the mails or about to be placed there.

Some indication of the spirit stirring in the missing Christmas mail is shown by the few Christmas responses already in hand, such as the arrival of a messenger at the office of THE NEW YORK TIMES yesterday with a $1,000 check from a donor who wished his name withheld. He said the contribution, the largest during the day, might be recorded as a tribute to Admiral Byrd, who is now in Antarctica.

One of the contributors who used the telegraph gave $300 anonymously. The other was George Gordon Battle, who previously gave $100, but who could not wait until he returned to the city. He telegraphed: "Please enter my additional subscription for $25. I shall send check upon my return to New York Friday. I hope with all my heart that the full quota may be made up."

Of the letters that brought a second contribution, all but one bore a date before Christmas. Instead of a numerical date, several were marked "Christmas Eve." The one Christmas letter was from Fanny Heaslip Lea, novelist, who had previously sent $100 last Sunday. Her letter and others that illustrate the same spirit, follow:

Wants Fund to "Go Over."

Fanny Heaslip Lea—In the hope that others will feel as we do this Christmas morning; that perhaps one more shove will put the fund over, and the last fifty cases need not go unrelieved, I enclose my check for $100. Please give $50 of this from my daughter, Anne Agee, to the badly frightened little boy of Case 293, and $50 from myself to the sailor of Case 245, who is going back to the sea. Wish it were more.

Katherine Stewart—I am sending a second small contribution of $5 as things seem moving a little slowly. Others may be encouraged to do the same perhaps. Not that it is always easy to give our mite twice over; and sometimes it is impossible, though we would all like to. I am sure. As I find I can, I send it as in very willingly and with best wishes.

Mrs. J. V. Gregory—Earlier in the week, or rather last week, I sent a small check for myself and my boys. From the reports the fund is away behind last year, so take this eight-dollar check and apply the money to the case which needs it most. I felt as though we would all have a merrier Christmas, knowing that we had helped even a little.

Alice G. Osborne—I enclose herewith my second contribution of $10 together with a check for $5 from Mr. Luther L. Osterhoudt. We do this because we believe so deeply and truly in the cause for which you stand, and because we are so eager to have you go over the top and bring some measure of ease and comfort to those who so sorely need it. On this eve of the most wonderful birthday in the world, may we send you our best wishes for the complete success of your 1929 appeal.

M. L. M.—Enclosed find check for $5. I have already sent my regular contribution, but received some money which I did not expect, so am sending another small gift to be used where you think best.

Anonymous—Enclosed $10 additional for Cases 201 and 206, in memory of R. W.

P. S. Lady—Just $5 additional to help make up the necessary total.

An Old Friend.—When I sent my check a few days ago, I felt that it was all I could give this year, but as the fund seems to be lagging, due no doubt to the Wall Street depression and not to lack of interest in your splendid work, I feel that I must put my shoulder to the wheel by sending you another check. I should like this $75 used for Cases 204, 270 and 289. It is a real pleasure to contribute to the Neediest Cases, in fact the realest of the year. A Merry Christmas to you and all the cases.

Miss Madeleine A. Henry—I am sending a second small donation. I wish it were more than $5. I know of no finer work.

Other contributors wrote such letters as the following, explaining their reasons for giving:

A Physician Writes.

George Leonard Schadt, M. D., Springfield, Mass.—Another Christmas Eve and you afford me another opportunity and another privilege. Enclosed you will find my check in the amount of $50 which I shall appreciate your applying on Case 35. At first it was my thought to let you decide just where my small contribution should go. However, your article referring specifically to this case and stating that the father had died while waiting for relief caused me to indicate 44 as the one I wish to help this year. Will you kindly accept this contribution in memory of my father, L. S. It is always a privilege to be able to help in this particular time of the year.

Samuel L. Felber—Enclosed $50 for your worthy cause. Count on me every year.

Anonymous—Enclosed find check for $10, to be applied on the case of some old couple where it is most needed. Your work is wonderful and cannot help but be admired by two strangers in your city.

Franklin B. Dwight—As an old New Yorker and an old reader and great admirer of THE TIMES, I take particular pleasure in sending this $20. All success to your wise and noble effort.

No name or address—I am sorry your fund is falling so much. All I can do is to send again $1. I wish it could be more. A refugee from Russia's day of revolution, I have been through everything but death, and so I know what suffering means. But your country has helped me in giving me a chance. Some day perhaps I may be able to give more. In gratefulness to the country and Dr. A. L.

R. L. Stevenson—Please accept the enclosed $100 check for your good work, which is the finest form of charity. It is to be distributed at the rate of $10 each among the following cases: 3, 11, 12, 28, 35, 42, 44, 55, 70 and 95.

Janet Pinney, Asheville, N. C.—Enclosed is a check for $25, to be applied to Case 93 or any other needy tubercular case. This is a gift from Mrs. E. G. Pinney, who is herself tubercular and wants to help some one who is suffering as she is.

From Two Interested Little Girls—My little sister and I wish to send this $2 in time to go to some Neediest Case that you think needs it worse. We have earned this money ourselves. We hope some family may profit by this money and perhaps have a little happier Christmas. Please do not print our names, but just say, "From two interested little girls."

Her Christmas Made Happier.

Mrs. John M. Squires—It will make my Christmas happier, knowing that I have helped just a little. This is a very wonderful work you are doing and may your goal be reached again in 1929. With best wishes, $5.

Leon Konstam—Please accept the enclosed money order for $5 as my humble contribution to the Neediest Cases. The interest in your fund is so universal that no one should refrain from doing his bit. No effort must be spared to bring the fund at least to its last year's goal.

Through the Brooklyn Bureau of Charities, one of the societies administering the Neediest Cases, an anonymous contributor gave $300 for Case 280. Other large contributions made directly through THE NEW YORK TIMES were $500 given anonymously; $400 given "In Memoriam," and $200 anonymously.

Among those who gave $100 yesterday were A. A.; A. Friend, Frederic H. Bontecou, Emogene Burwell, Irving T. Bush, J. E., M. J. Meehan & Co., John J. Pulleyn, Thebaud, Mr. and Mrs. Charles H. Van Buren and V. H. F. One $100 contribution was anonymous and three were in memory, respectively, of C. R. M., of F. J. R. Clarke and of Mary Procter Green.

At the Christmas Eve party of the staff and employes of the Boy Scouts of America a total of $130 was contributed and was transmitted yesterday for Case 65, with the observation that it represented a substantial increase over last year's contribution, and with the expressed hope "that others will increase their subscriptions."

Other collective contributions were made by such diverse groups as twenty-one Greenwich Village poets who gave up 25 cents each to make up $5.25, which was brought to THE TIMES office by Love Nest at about the same time that $14.50 was received from the employes of the Missionary Education Movement of the United States and Canada, and $22 from a class of boys in the Central Presbyterian Sunday School of Montclair, N. J. A letter dated Dec. 23 arrived from T. P. Wright, chief engineer of the Curtiss Aeroplane and Motor Company, with his check for $10.

Those who have delayed or forgotten may still send checks for the "Hundred Neediest Cases Fund" to The New York Times, Times Square, New York City, or to the following organizations which presented cases:

The NEW YORK ASSOCIATION FOR IMPROVING THE CONDITION OF THE POOR, 105 East Twenty-second Street.

The CHARITY ORGANIZATION SOCIETY, 105 East Twenty-second Street.

The STATE CHARITIES AID ASSOCIATION, 105 East Twenty-second Street.

The NEW YORK FEDERATION FOR THE SUPPORT OF JEWISH PHILANTHROPIC SOCIETIES, 67 West Forty-seventh Street.

The CATHOLIC CHARITIES, 477 Madison Avenue.

The BROOKLYN BUREAU OF CHARITIES, 285 Schermerhorn Street, Brooklyn.

The BROOKLYN FEDERATION OF JEWISH CHARITIES, 307 Washington Street, Brooklyn.

The FAMILY WELFARE SOCIETY OF QUEENS, Crescent Plaza Building, Long Island City.

The STATEN ISLAND SOCIAL SERVICE, 259 St. Mark's Place, New Brighton, S. I.

Contributions may also be left at any of the following offices of THE NEW YORK TIMES:

Times Building	Times Square
Downtown	7 Beekman Street
Wall Street	165 Broadway
Harlem	137 West 125th Street
Brooklyn	300 Washington Street

No agents or solicitors are authorized to seek contributions for the Hundred Neediest Cases.

Contributions to the Neediest Cases are exempt from the Federal and State income tax.

The nine charity organizations which administer the Hundred Neediest Cases do so free of cost. There is no deduction of any kind, administrative or executive. Every dollar goes to the Neediest.

The growth of the response to the appeal for the Hundred Neediest Cases since its beginning is shown as follows:

1912	$3,630.58
1913	9,948.26
1914	15,032.48
1915	31,819.92
1916	55,792.45
1917	62,103.47
1918	81,087.57
1919	106,967.14
1920	111,126.00
1921	125,011.10
1922	157,421.05
1923	177,891.67
1924	233,824.89
1925	290,998.26
1926	290,267.75
1927	285,896.35
1928	338,111.01

By 1916 the growth of the fund made it possible to relieve more than 200 cases. Last year the relief reached 469 cases.

Contributions Are Sent by 745 to Neediest Fund; Many Give Again, Hoping No Case Will Be Unaided

Received yesterday	$ 11,619.33
Previously acknowledged	275,725.28
Total	$287,344.61

Contributions received by The New York Times.

A Boston Girl	25	Abrams, H.	5	A British Friend	25	Ackland, S. E.	5	A. C. S.	10
Adger, Elise	10	A Friend	100	A Friend	25	A Friend	15	A Friend	5
A Friend	5	A Friend	5	A Friend	2	A Friend	2	A Friend	2
A Friend	2	A Friend	2

MME. GALLI-CURCI BACK IN OUR OPERA

Sings Rosina in "The Barber of Seville" With Charm and Unfailing Skill.

TOKATYAN AS ALMAVIVA

Portrays the Count With Zest—Bellezza Conducts a Generally Satisfying Performance.

IL BARBIERE DI SIVIGLIA, comic opera in two acts. Book in Italian by Sterbini from the French of Beaumarchais. Music by Gioachino Rossini. At the Metropolitan Opera House.

The Count of Almaviva	Armand Tokatyan
Dr. Bartolo	Pompilio Malatesta
Rosina	Amelita Galli-Curci
Figaro	Giuseppe De Luca
Don Basilio	Ezio Pinza
Fiorello	Alfredo Gandolfi
Berta	Henriette Wakefield
An Official	Giordano Paltrinieri

Conductor, Vincenzo Bellezza.

Mme. Galli-Curci made her season's return to the Metropolitan Opera House last night as Rosina in Rossini's incomparable opera buffa, "The Barber of Seville." The part is one she evidently prefers to some others of her repertory for her first appearances for several years past have been as the sprightly and charming heroine of the opera inspired by the comedy of Beaumarchais.

Its performance last night was uneven, its chief defect being a prevailing lack of the brilliancy and bravura quality which the score demands. Mme. Galli-Curci cannot summon the amplitude of tone necessary for a completely satisfying performance of the stirring finales of Rossini's amazingly skillful concerted passages, and Mr. Bellezza had per force to keep his orchestra within definite limits. The soprano's impersonation in other respects was altogether charming. She knows the Rossini tradition, and maintains its aristocratic and musicianly integrity with an unfailing skill equalled by few of her contemporaries.

Armand Tokatyan sang the grateful music allotted to the Count Almaviva with fine authority though with less of the suavity and lyric smoothness than he has sometimes achieved. He acted with engaging zest and spirit. Ezio Pinza's Don Basilio was vocally and dramatically one of the best impersonations of the performance; Mr. De Luca as Figaro repeated his success of former years and Mr. Malatesta as Dr. Bartolo also cooperated with distinction in a generally satisfying performance.

OPERA AT ROME OPENS.

Gala Performance of Cimarosa's "The Secret Marriage" Given.

ROME, Dec. 26 (AP).—The Royal Opera House, crowded with high State functionaries and the élite of society, opened its season tonight with a performance of Cimarosa's "The Secret Marriage," Gabriele Santini conducting.

The program for the Winter is more ambitious than anything attempted by the national theatre since its reorganization. The regular repertoire includes "William Tell," "The Masked Ball," "Falstaff," "The Valkyrie," "Mephistopheles," "Isabeau" and "Turandot."

Works new to Roman audiences include "Imperia," by Franco Alfano; "The King," by Giordano; "The Devil in the Belfry," by Lualdi, and Lattuda's musical version of Molière's "Les Précieuses Ridicules." New ballets are "Casanova at Venice," by Mangiagalli, and "Arianna," by Dukas. Special interest attaches to the creation of "The Stranger" (Lo Straniero), a two-act opera by Pizetti.

Other operas will be inserted in the program, including Mule's "Daphne," Respighi's "The Sunken Bell," Casavola's "The Caliph's Buffoon" and such favorites as "Norma," "Elixir of Love," "Force of Destiny," "Il Trovatore," "Tristan," "Andrea Chenier" and the immortal "Cavalleria Rusticana."

The artists engaged include Lauri-Volpi, Tito Schipa, Pertile, Lazzaro, Zanelli, Merli, Bagnariol, Franci, Gherardini, Montesanto, Stabile, Viviani, Rossi, Morelli, Pasero and Vaghi, and the following prima donnas: Claudia Muzio, Arangi, Lombardi, Affgren, Saraceni, Gobelli, Laura Pasini, Nzamboni and Pacetti.

GISELLA NEU IN RECITAL.

Violinist Gives Ambitious Program at the Town Hall.

Gisella Neu, violinist, presented a formidable and ambitious program last night at the Town Hall. It included the Pugnani-Kreisler "Praeludium and Allegro," Paganini's concerto in D, Hubay's D minor variations and a Spanish dance by Sarasate. There was, in addition, Bach's unaccompanied second sonata in B minor, the Bourree of which Saint-Saëns has arranged so effectively for piano; the Mozart-Kreisler "Rondo," a "first performance" of Max Fishler's B minor Fantasie, dedicated to the violinist, and an original transcription of the prelude to the third act of Cyrill Kistler's opera "Kunihild."

The extreme and manifest nervousness of the performer made it difficult to arrive at a true estimate of her capabilities. The program offered is calculated to tax most of the technical and musical resources of an accomplished virtuoso, which Miss Neu did not give the impression of being, even potentially. Her gravest handicaps yesterday seemed to be lack of variety in style and tone-color, proneness to drag rhythms and inadequate development of bow technic.

Josef Bonime was at the piano.

ERSKINE PLANNING OPERA.

But Report That Metropolitan Commissioned Him and Antheil Denied.

Reports that John Erskine, author and professor, and George Antheil, modernistic composer, had been commissioned by Otto H. Kahn to write an opera for the Metropolitan were denied yesterday. It was said authoritatively, however, that Professor Erskine and Mr. Antheil were planning such an undertaking themselves, and that Mr. Antheil would come here from Europe shortly, when more definite plans would be made.

Mr. Kahn refused to comment on the report yesterday. It was explained, however, that his attitude toward any undertaking in the nature of an American opera would be sympathetic, and he would be interested in awaiting the outcome of the venture.

MUSIC

By OLIN DOWNES.

Philharmonic Plays Ancient Music.

It is a temptation to remark that if the contemporaneous school of English composition had produced nothing but Vaughan Williams's "Fantasia on a Theme by Thomas Tallis," this school would have explained itself and justified its purposes. The Fantasia was played by the Philharmonic-Symphony Orchestra, Willem Mengelberg, conductor, last night in Carnegie Hall—a performance, incidentally, which was the best that the strings have given this season under Mr. Mengelberg's leadership.

Once more the work wove its incomparable spell. The score is a real renaissance of old English music, created when England was one of the foremost nations of the world in this art. But if this is "renaissance," it is renaissance with the mists and reveries and melancholy of centuries shrouding the rebirth in a medieval gray which irresistibly captures the imagination. Here is a beauty more profoundly affecting, and, one believes, more durable than other beauty being created today, because of the fact that its origins traverse so many centuries. It is not of today and not of yesterday but of a spirit that always was and always will be. When the theme of Tallis, the Elizabethan, is heard, the listener realizes that ancient stones and towering Gothic structures, seen through the mists of the years, are not dead; that in some mysterious way we and they are associated and mutually conscious. How otherwise explain the felicity with which Vaughan Williams has employed the old modes, and even counter-point of the old kind, and written with a naturalness and an elevation of style which are the purest heritage of his race. Such music has no program, of course; makes no explanations. It can be called a theme with free variations. But everything that is most treasurable and enduring in the spirit of the man who wrote that particular music, and of the race which stored it in the man's deepest consciousness, is present and articulate in a way which defies verbal explanation. There is no need now to comment upon the masterly writing in the old style, the superb and instinctive expression in the old modes. It is noble, most beautiful, most mysterious music.

Mr. Mengelberg conducted this "Fantasia" with very slow tempi, but this score, as he presented it, bore such treatment because of the great richness of the writing for the double orchestra, and the potency of the theme itself and the music to which it gives rise. In the performance there was fine clarity, nuance and balance of parts. The diminuendo at the end was by no means the only example of such accomplishment.

The concert introduced to a New York audience an exceptional musician and an exceptionally accomplished 'cellist, Mr. Gregor Piatagorsky, who chose the Dvorak concerto as his vehicle for the occasion. Mr. Piatagorski was born in 1903 in Ekaterinoslav, and at first studied the violin with his father. Later he became a pupil on the violoncello of von Gleen in Moscow. During the war he was 'cellist in the Leningrad Opera House. He became first 'cellist of the Berlin Philharmonic under Wilhelm Furtwängler in 1923. Since that time he has repeatedly toured European cities as soloist and recitalist.

As soon as Mr. Piatagorsky began to play last night, his gifts and his mastery of his instrument were evident. Taking a concerto which is little more than a vehicle, though famous for the special tests it presents to the 'cellist, Mr. Piatagorsky made everything possible of the composition. He is not only virtuoso and musician; he has true taste. His interpretation revealed all that there is in the solo part, without exaggerating its importance, or the temper of the music.

There was admirable technique and the sureness that technical command implies; uncommonly just intonation; a very fine sense of phrase and of formal proportion. In singing passages Mr. Piatagorsky made the most of Dvorak's melodies. His bravura was brilliant and distinguished by virtuoso fire. He so contrived his relations with the orchestra that the solo instrument did not seem incongruous with the volume of many instruments, and the whole concerto hung together and missed none of its effects. There are possibly more sheerly brilliant players than Mr. Piatagorsky, players whose end, first and foremost, is to dazzle by virtuosity. He remembered the limitations of the violoncello and also its special capacities, and nowhere failed to be an artist. The audience rewarded Mr. Piatagorsky with long and hearty applause. The concert concluded with Mr. Mengelberg's familiar and popular reading of Tchaikovsky's Fifth Symphony.

GERTRUDE LAWRENCE TO APPEAR IN REVUE

Rehearses for 'The International,' but Continues in 'Candle-Light' Until the Revue Is Ready.

Gertrude Lawrence, star of "Candle-Light," began rehearsing yesterday in "The International Revue," it was definitely learned last night. She will continue appearances in her current vehicle until the revue is ready to open out of town.

According to present plans, "The International Revue" is to begin a preliminary engagement in Boston on Jan. 20. In the event that its producers, Lew Leslie and A. H. Woods, are satisfied with the out-of-town performances, the show will come to New York a fortnight later. Otherwise, the revue will go to Philadelphia to continue its preparatory engagement.

Mr. Woods denied yesterday that he is financially interested with Gilbert Miller in the stage production of "Candle-Light," as stated in yesterday's Times. Mr. Woods declared that he owns the motion picture and talking picture rights.

Jewish Actors to Observe Chanukah.

An open meeting of the Jewish Theatrical Guild will be held on Sunday afternoon at 3 o'clock at the Bijou Theatre. A special Chanukah service will be conducted by Dr. B. A. Tintner, chaplain of the guild, Cantor Julius Schwartz and a choir. Resolutions thanking Mayor Walker and Father Martin E. Fahy of the Catholic Actors' Guild for their support will be read at the meeting.

MUSIC NOTES.

Fred W. Simpson's Monarch Symphonic Band gives a concert next Sunday afternoon at the Girls' Junior High School, 135th Street and Edgecombe Avenue.

The Mozart String Ensemble, fifteen young artists led by Frank Piccininni, will play in Brooklyn on Jan. 3, at the Bedford Avenue Y. M. C. A.

Jacob Weinberg and the Hebrew Art Ensemble will appear Jan. 15 in the West Eighty-sixth Street hall of the Society for Advancement of Judaism.

AIDA SUNG ON RADIO WITH AID OF 'ACTORS'

Metropolitan Stars Give Opera as Story Is Carried to the Audience by Spoken Lines.

DONE FOR THE FIRST TIME

Rethberg, Telva and Lauri-Volpi in Roles—R. C. A.-Victor Company Give Nation-Wide Broadcast.

In a novel program marking the presentation of grand opera in a combined concert and dramatic form for the first time over the radio, Verdi's opera "Aida" was broadcast over a coast-to-coast network of forty-five stations from 10 to 11 o'clock last night under the auspices of the R. C. A.-Victor Company.

Three artists of the Metropolitan Opera Company and a chorus of twelve mixed voices sang the leading arias, accompanied by an orchestra, the plot of the opera being filled in for the large radio audience by the spoken lines of a special cast of "actors."

Giacomo Lauri-Volpi, tenor, sang the rôle of Rhadames. Marion Telva, contralto, sang as Amneris and Elisabeth Rethberg, soprano, as Aida. The occasion marked the radio débuts of Miss Telva and Mr. Lauri-Volpi.

The action of the opera was conveyed to the audience in lines spoken by the following cast:

VIRGINIA GARDINER, as Aida.
ROSALINE GREENE, as Amneris.
FRED FORRESTER, as the King of Ethiopia.
ALLYN JOSELYN, as Rhadames.
CHARLES WEBSTER, as High Priest.

Broadcast Costs Thousands.

The opera was broadcast from the National Broadcasting Company's WEAF station at 711 Fifth Avenue. John S. Young, an announcer, described the various scenes as the opera progressed. The "production" was given under the supervision of Nathaniel Shilkret, the orchestra leader and composer. Rosario Bourdon conducted the musical numbers.

Neither the representatives of the sponsors of the program or of the broadcasting company would divulge the cost of the program but unofficial estimates placed it at thousands of dollars.

It was the fourth program in the Winter series of the R. C. A.-Victor Company and it was hailed as such a success, although a new departure in radio entertainment, that the sponsors plan to make other opera broadcasts.

The musical part of the program was as follows:

March, Aida, prelude, orchestra; Celeste Aida, Giacomo Lauri-Volpi; Battle Hymn, orchestra and chorus; Ritorna Vincitor, Elisabeth Rethberg; Grand Scene of Consecration, orchestra and chorus; Moorish Dance, orchestra; Ah! Pieta Ti Prenda del Mio Dolor, Elisabeth Rethberg and Marion Telva; Grand Finale Act II, orchestra and chorus; Pur Ti Riveggo, Elisabeth Rethberg and Giacomo Lauri-Volpi; Gia I Sacerdoti Adunansi, Marion Telva; finale, Mmes. Rethberg and Telva, Lauri-Volpi, orchestra and chorus.

McCormack in First Concert.

The R. C. A.-Victor Company started its Winter series of broadcasts on Thanksgiving night with a concert by John McCormack, the Irish tenor. The second program, a week later, was a concert by Hulda Lashanska, soprano, and Harold Bauer, pianist. The third of the series, given a week ago last night, was a program by Mary Garden, the Chicago opera singer. On Jan. 2 the sponsors of the series will present Lawrence Tibbett, Metropolitan Opera Company baritone, and Richard Crooks, tenor, in a joint recital, in which they will give an all-American musical program, including operatic selections.

"The Sap From Syracuse" Coming.

"The Sap From Syracuse," a comedy by Jack O'Donnell and John Wray, is booked to open at the Sam H. Harris Theatre during the week of Jan. 6. The play, now running in Philadelphia, is based on a short story by Mr. O'Donnell and will have Hugh O'Connell in the leading rôle. The others in the cast will include Elsa Ersi, Mary Murray, Granville Bates and Ruth Donnelly. Robert V. Newman and Arnold Johnson are the producers.

"Mendel, Inc.," now at the Sam H. Harris Theatre, will be transferred to the Ritz Theatre on Jan. 6, which in turn will necessitate the moving to another house of "Broken Dishes," current at the Ritz.

Party Today for 6,000 Boy Scouts.

About 6,000 members of the Boys' Club of New York are expected this morning at their annual Christmas party at the Hippodrome, the last to be held at that theatre before its demolition. The expenses of the entertainment, which will include a stage and screen show, will be defrayed by the Radio-Keith-Orpheum Corporation and John King Reckford.

SCREEN NOTES.

"Christina," with Janet Gaynor and Charles Morton, continues for another week at the Roxy.

At the Capitol the feature is Cecil B. De Mille's first talking picture, "Dynamite," with Conrad Nagel, Charles Bickford, Kay Johnson and Leslie Fenton.

"Hell's Heroes," an adaptation of a story by Peter B. Kyne, with Raymond Hatton and Fred Kohler, is at the Colony.

William Powell, Helen Kane, Richard Gallagher and Fay Wray are to be seen in "Pointed Heels," the new singing and talking photoplay at the Paramount.

The Little Carnegie Playhouse will offer "Wasted Love," a German silent film, with Anna May Wong, starting tomorrow.

"Paris," a talking and singing picture, with Irene Bordoni, is at the Warners' Strand and the Brooklyn Strand.

At the Little Picture House, 151 East Fiftieth Street, the screen offering is "The Crimson Circle," an audible film, with an English cast.

"The Mighty," a talking film, with George Bancroft, will be on view beginning tomorrow at the Rivoli.

At the Cameo the offering, beginning tomorrow, will be, "This Thing Called Love," a talking film, with Edmund Lowe and Constance Bennett.

"The Virginian," with Gary Cooper, remains at the Rialto.

At the Film Guild Cinema next week the attraction will be "Monsieur Beaucaire," an old Paramount film.

"Meistersinger," a German film, continues at the Fifty-fifth Street Playhouse.

At the Hippodrome the screen offering will be "Dance Hall."

"Rio Rita," with Bebe Daniels, continues at the Globe.

At the Fifth Avenue Playhouse the screen offering is "The Royal Box," a German talking film, with Alexander Moissi.

"Gold Diggers of Broadway," a talking and singing prismatic film, will be at Warners' Beacon beginning Sunday.

"South Sea Rose," a talking picture, with Lenore Ulric, is at the William Fox Theatre in Brooklyn.

THE PLAY

By J. BROOKS ATKINSON.

Death Falls in Love.

DEATH TAKES A HOLIDAY, a play in three acts, adapted by Walter Ferris from the Italian of Alberto Casella. Staged by Lawrence Marston; settings by Rollo Wayne; produced by Lee Shubert. At the Ethel Barrymore Theatre.

Cora	Florence Golden
Fedele	Thomas Bate
Duke Lambert	James Dale
Alda	Ann Orr
Stephanie	Olga Birbeck
Princess of San Luca	Viva Birkett
Baron Cesarea	Wallace Erskine
Rhoda Fenton	Lenore Sorsby
Eric Fenton	Roland Bottomley
Corrado	Martin Burton
Grazia	Rose Hobart
Prince Sirki	Philip Merivale
Major Whitbread	Frank Greene

When "Death Takes a Holiday," as he does in the new play put on at the Ethel Barrymore Theatre last evening, he follows the human custom of falling in love. And thereby hangs an exotic tale which may not be completely fulfilled in either the writing or the staging, but which travels an unfamiliar land and touches the imagination royally. It has been adapted from the Italian of Alberto Casella by Walter Ferris, who once wrote "The First Stone." Philip Merivale, who becomes a finer actor at every appearance, plays with infinite precision the part of the dark prince of sepulchres. When Death goes on holiday he brings a fresh idea into the theatre. When he goes wearily back to his eternal task, he carries something of human beauty to console him.

For three days he is on holiday. After years of grim reaping all through the universe, Death has become curious about life which he has known only in the destroying. What is there about it that compels men to cling to it desperately? And so, after a series of preternatural intimations, shadows and shrieks and ineffectual shooting, Death appears silently in the castle of Duke Lambert and lays down the terms of his visit. He is to be accepted as a visiting prince, treated as one of the guests, and his identity is not to be disclosed to any one. Lest any one see him as he is, he hangs the Lamp of Illusion on the wall. By its rays he appears as a mortal.

Having introduced Death thus cautiously into an Italian castle, the authors are free to get down to the main business of the evening. They show Death falling in love. At first it is merely an adventure with him. But among the guests at Castle Lambert is Grazia, a maiden of great awareness and perception who has been steadily apart from the familiar life. When Death falls in love with her he begins to learn more of life than he had anticipated. As the hour of his departure draws near, he experiences for the first time the human pain of leaving what he cherishes. By this time every one, except Grazia, knows his identity. At the risk of their own lives they beseech him not to take her. He prepares to leave her. As he departs the Lamp of Illusion goes out, and for a second he appears in the black shrouds of his mortuary profession. But to her he is still the same. To real love there is no illusion, and life and death are the same. So for once Death takes away without destroying.

As this detailed chronicle of the story may indicate, "Death Takes a Holiday" has a theme of limitless possibilities; enough of them are suggested in the course of three acts to hold your attention. It was interesting last evening to observe how instantly the racking coughs of the Winter theatrical audience subsided whenever Death appeared on the stage. But the rather pedestrian writing of the play and the stuffiness of the direction are content with stating the situations and the emotions. It is finger-tips workmanship on a theme of great scope. There is a grisliness when Death first stalks in, and also a certain exaltation when, at the conclusion he takes away without destroying. But in the writing and most of the acting there is no more than a bare suggestion of what this theme contains.

Mr. Merivale is not insensible to it. As Death in mortal masquerade he plays with the tact and reticence that have been qualities in his acting from the first. It is acting that hardly flows; it is severe and almost brittle. For all that, it commands this play and looks deeper into its emotional maelstrom than the playwright. In Rose Hobart's acting of Grazia there is a petal-like tenderness and the fragrance of the fields. James Dale, as the Duke who unwillingly plays host to the lethal princeling, acts with an authority that keeps an unreal situation in balance. The others as dukes, duchesses, barons and princesses make you skeptical of royalty.

The production is handsomely costumed and set amid afflorescence by Rollo Wayne. For, when "Death Takes a Holiday," the flowers blossom luxuriously and Spring indoors and out is eternal.

"BLUE AND THE GRAY" REVIVED IN HOBOKEN

Noble Hearts on Both Sides Keep Tune With Rattle of Musketry In Mr. Morley's Offering.

THE BLUE AND THE GRAY; or, War Is Hell. A revival of a Civil War drama in four acts and sixteen scenes. Directed by Jasper Deeter. Produced by Christopher Morley and Cleon Throckmorton. At the Old Rialto Theatre, Hoboken.

Taylor	Philip Snyder
Cook	Jerome Coray
Kingsbury	Roger Wolff
Rhett	Jack Glenn
Harry Estes	Lloyd Nolan
Charles Dunbar	Spalding Hall
Cadets at West Point, afterward officers in Federal and Confederate Armies.	
Annie May Blackman	Virginia Morgan
Helen Dunbar	Vesse Pan
Commandant	Jerry Cavanaugh
Orderly	Sydney Andrews
Seth Green of Knox, Vt.	Arthur Wyman
Squire Cooly	Keith Stillman
Maria Green	Gertrude Ritchie
Dr. Spencer	Bruce Rimaldo
Ben, an old negro	Fred Holloway
General Corse	Jerry Cavanaugh
Captain Chase, Captain Fitch, Major Lamar, General Slocum	Keith Stillman
Captain Reed	Jerome Coray
Telegraph Operator	Roger Wolff
General W. T. Sherman	Bruce Rimaldo
A Soldier	Harvey Hickok
A Soldier	Ira Knaster
Colored Mammy	Gertrude Ritchie

The events leading up to a well-known martial declaration by the late General W. T. Sherman found their chronology last night in a spot as far removed from the place of action as Christopher Morley's old Rialto Theatre in Hoboken. There, as "revived and edified from an old script," Mr. Morley indulged himself in still another old play; noble hearts kept tune with the rattle of musketry on both sides of the Mason-Dixon line, and the General, from behind an ambush of red whiskers, said solemnly, "War is hell," and surprized no one. The drama is "The Blue and the Gray," and there is tenting on Mr. Morley's old camp ground.

Although this dispatch would be news had the General betrayed his trust and cheated history of his three-word classic, it must be set down with militant fairness that the remark was inevitable. Though he was sweeping through Georgia with vigor and aplomb, there were disasters to melt the heart of a martial leader. Men and women had been killed, houses burned and, more immediately, Hood was cutting the General off from Kenesaw Mountain.

Moreover, he spoke better than he knew. Or could Sherman, with the sharp insight of a military genius, have somehow known that the young Captain to whom he gave orders was in love with a Southern girl whose brother leered as he tied Captain Estes in a chair and set the old mansion on fire? And did the phenomenal instinct that cleared a path from Atlanta to the sea and set it to music inform him that Captain Estes had met the girl at West Point in '61 only to be torn away from her as Beauregard fired on Fort Sumter and inspired a cadet to say, "Gentlemen, it means war."

So General Sherman said, "War is hell," and incited Mr. Morley's latest attraction, cast as it is with chivalrous souls wracked with the anguish of combat. There are moments when it seems that things would never be cleared up, moments when you are invited to drop a tear on an Old Rialto carpet as Helen Dunbar exclaims, "Can there be no war without breaking women's hearts?" and to shudder a little as the general mutters, with bloody prescience, "We shall have gun powder for breakfast."

Still, "The Blue and the Gray" preserves a careful neutrality, after all these years. You gather that it just happens that the brave, enduring, handsome hero is a Vermont boy, and the sinister, cowardly villain, is a Georgia lad with treachery in his heart. However, "some day there will be no Blue and no Gray," and at this writing it looks as if everything would eventually be all right.

There is an affectionate touch in the Morley-Throckmorton revivals, a lingering attention given to each high-flown moment for its own sake. And, as in "After Dark," they have succeeded most fully in proportion to the solemn facetiousness of a cast which plays the play as it was visualized by whoever wrote it. There is only the danger that there can be too much of a tiresome tradition and that even the heroics of Lloyd Nolan as Captain Estes and the unrestrained villainy of Spalding Hall as Charles Dunbar, will not be eternally amusing.

In the current production Mr. Throckmorton's settings are even more precisely in the essence of the period than they were in "After Dark," and the play has been directed with spirit. There was even a suspicion last evening that Mr. Morley's hand had been creatively concerned in preparing the manuscript.

The suspicion darkened to an accusation when an orderly reported to General Sherman that Stone Mountain was being shelled. "Any casualties?" asked the General. "Only three newspaper correspondents," answered the orderly. At 11:20 o'clock this was a signal for at least one courier to retreat.

RUSKIN STORY FIGURES AMONG PUPPET SHOWS

'The King of the Golden River' Given at Lenox Little Theatre—"Sinbad" at Martin Beck.

A full, old-fashioned bill, with curtain raiser and after-piece, two after-pieces, in fact, is provided by the puppets at the Lenox Little Theatre in East Seventy-eighth Street. Yesterday morning the main bill was John Ruskin's "The King of the Golden River." In the afternoon it was "Pan Pipes and Donkeys' Ears," introducing such illustrious characters as King Midas, Queen Zenobia, playful Pan and a very pompous Apollo, besides Melampus, learned in long words, and a lively midget called Minim.

The scene ranges from King Midas's palace to a Midsummer Night's Dreamwood—a much dreamier wood than Professor Reinhardt with the handicap of live players has ever been able to create with all his magic.

Catherine Reighard is the author of this play, which has been translated to the strings by "The Tatterman Marionettes" presented by William Duncan and Edward Mabley. The intention is to offer these puppets beginning on Jan. 25 at the Macdougal Street Theatre (once the Provincetown) with an eye to grown-up audiences.

It is a pleasant entertainment—and the after-piece presenting a puppet banjo player and two tap-dancers—also puppets, of course—is especially to be commended.

"Sinbad the Sailor," given with puppets, makes a jolly entertainment. The puppets free the fancy, which otherwise in stuff so woven of dreams is apt to be shackled even by musical comedy and opera. Humans are too heavy-footed for the measure. The puppets are lighter and gayer. So, at least, it seemed looking on at Sue Hastings's troupe of marionettes at the Martin Beck Theatre yesterday. Transformations are easier, wonders are more wonderful, flying carpets are at once safer and more volatile. Also a dancing green snake and Giaour, the two-headed dragon, are much more real than such creatures can ever be on the real stage. The star impersonations were Bah-Ha-Bah and Sinbad, not as himself, but as a little dog with short, sharp barks in plenty.

"Sinbad" takes turns with "Hansel and Gretel" on the 11:30 A. M. bill which runs at the Martin Beck till Jan. 4. The pullers of the strings, along with Sue Hastings, are all deserving of mention, so here they are: Myrtle Turner, Violet Turner, Elsa Clement, Bruce Adams, Robert Fram and Donald Somers. The only drawback is the length of the waits which the elaborate performance entails.

THEATRICAL NOTES.

"Seven" will open tonight at the Republic Theatre. The première of the Irish Theatre's revival of "The Playboy of the Western World," scheduled for tonight, has been postponed until next Thursday.

"Street Scene" will be transferred tonight from the Playhouse to the Ambassador Theatre.

Thomas Van Dycke has resigned as press representative for Gilbert Miller and the Frohman office, effective Jan. 4. He plans to produce two plays this season and will begin immediate preparations for the first.

Ed Wynn will open in "Simple Simon" at the National Theatre, Washington, on Jan. 20.

The Junior Festival Players will give their first matinee of "La Boutique Fantasque" and "Mascalada" at the Booth Theatre this afternoon.

"Houseparty" will move next week from the Waldorf Theatre to the Forty-eighth Street.

The opening of "Ginger Snaps," a negro revue, has been postponed from tomorrow night until Monday at the Belmont Theatre.

"The Novice and the Duke" will end its engagement at the Assembly Theatre at the end of next week. The next production there will be Don Marquis's play, "Everything's Jake," opening the week of Jan. 13.

Will Morrissey's revue, "Hoboken Hoboes," is scheduled to open tonight at the Lyric Theatre, Hoboken.

Jean Gilbert Riddell is organizing the Grenoble Theatre Club, which plans to give midnight performances in the restaurant of the Grenoble Hotel, Seventh Avenue and Fifty-sixth Street. The first play will be "Her Confessor."

Sheridan's "The Rivals" was revived yesterday afternoon at the Gansevoort Theatre. Other performances are scheduled for tonight and tomorrow afternoon.

RUTH DRAPER APPEARS IN NEW SKETCHES

Impersonator Runs the Gamut From Comedy to Poignant Sorrow.

RUTH DRAPER in program of original character sketches, consisting of "Opening a Bazaar," "On a Porch in a Maine Coast Village," "Three Women and Mr. Clifford," "Doctors" and "A Miner's Wife." At the Comedy Theatre.

New York's unique entertainer, Ruth Draper, opened last night at the Comedy Theatre in a collection of character sketches, most of which are new. Miss Draper, as nearly every one knows, writes her own sketches. Hence, there is quite as much interest in what any new one will be as there is in her presentation, or impersonation, as one may prefer to call the wholly individual work of this author and actor.

The program consists of five numbers, one of which has three parts and another two. It begins with moderately broad comedy in a sketch bearing the title, "Opening a Bazaar," and closes with the tragic piece already known to Miss Draper's audiences, "A Miner's Wife." Between these two is another sketch audiences have heard before, "On a Porch in a Maine Village," and two new pieces, "Three Women and Mr. Clifford" and "Doctors." Thus Miss Draper runs her gamut from comedy to poignant sorrow, although the former predominates.

"Opening a Bazaar" is the sort of quiet irony which is in its nature more English than American. It must have been that Miss Draper feared her American audience would not take in the proper spirit the gentle caricature of the English lady of title, wealth, and a patronizing sense of her own charitable importance, for she prefaced it with the warning that it was not a travesty. However, her skit about the medical men was broad travesty, so any disappointment (if disappointment there was) over the mildness of the English depiction was fully allayed. In "Doctors" three women are supposed to be assembled at a fashionable restaurant in response to an invitation to luncheon from a fourth, who is Miss Draper. It turns out that all are on diets, including the hostess. Hers consists of three chocolate eclairs! But her spirited tale to her three guests of her marvelous physician and the wonderful cure he has effected furnishes the real sustenance at the table. Why, she hadn't slept a wink for a year! "Not a wink!"

Miss Draper's most ambitious sketch, both in its story and its interpretation, is that of Mr. Clifford's three women—his secretary, his wife and the gently companionable woman in whose company he finds a very necessary relaxation. Needless to say, Miss Draper is each of these women in turn. There is satire throughout the sketch, something of comedy in the herculean tasks of the secretary, the conventional boredom of the American wife of a man of large affairs and a quite unexpected poetry in the discourse of the other woman. Miss Draper has wrought the piece cunningly to display her versatility and has well succeeded. Her adumbration of Mr. Clifford is remarkable for its apparent fullness.

And in this, as all who have heard and seen Ruth Draper are aware, consists the artist's uniqueness. She is not merely an impersonator; and she does not merely retail a monologue. With but a single actor on the stage, which is simply hung with drapes and set with but a chair or two, or a table, there is played out a complete, if miniature, drama. The stage is peopled with those who are not there. It may be broad farce, it may be domestic drama, it may be tragedy, but the completeness is what one realizes and remembers. Needless to say, the spectator must carry into the theatre something of imagination, else he will carry little away. But for those who can make this contribution there is far more in Miss Draper's entertainment than meets the eye or reaches the ear.

CALLS 'GOOD NEWS' PIRATED

Plaintiff in Suit Says Show Was Taken From His Play 'Bad News.'

The musical comedy "Good News," which had a successful run on Broadway, was taken from a play called "Bad News," according to a complaint asking for an injunction and an accounting which was filed yesterday in the Federal court. Colonel William J. Donovan, as counsel for Harry T. Hallahan, the plaintiff, names as the defendants Laurence Schwab and Frank Mandel, producers; B. G. De Sylva, Bartley Cushing, a play broker, and others.

Hallahan alleges that he composed "Bad News" between the years 1923 and 1927, inclusive. He says that he was a student at New York University, and that his observation of college life led him to write a college play. It is alleged that his play was copyrighted on Feb. 19, 1927, and that a copy of the play was submitted to Mr. Cushing the following March 1. The complaint says that in June, 1927, the defendants, Schwab and De Sylva, had a play, "Hold 'Em, Helen," which was later called "Good News."

In an effort to prove that plagiarism was committed by the defendants the plaintiff describes his play as a story of a student captain of a football team, who must pass an examination before he is able to represent his college, and that both plays include a professor who is charged with ill-will toward athletes. There are other similarities between the two plays, the plaintiff asserts.

METROPOLITAN OPERA HOUSE
TODAY at 2 GIRL of GOLDEN WEST
Jeritza; Martinelli, Tibbett, Pasero. Bellezza. Fam.C. $1.50-2. Bal.$2.50,$3. Dr.C.$4. Orch.$5,6,7.50
Tom'w, 8:15, Andrea Chenier, Ponselle; Delaunoy, Bourskaya; Lauri-Volpi, Danise, Paltrinieri. Bellezza. Sat., 2, Manon Lescaut. Alda, La Mance; Gigli, De Luca, D'Angelo, Tedesco. Bada. Serafin. Sat., 8, Lohengrin (pop.pr.$1.50-$4.50). Rethberg, Matzenauer; Laubenthal, Whitehill, Gustafson. Riedel. Sun., 8:30, Wagner-Verdi Program (Pop. pr. 50c-$2). Rethberg, Ryan, Wells, Telva; Laubenthal, Ransome, Cehanovsky, Tibbett, Pinza. Ent. Orch. Pelletier. Next Mon., 8:30, Luisa Miller, Ponselle, Telva; Lauri-Volpi, De Luca, Pasero, Ludikar. Serafin. Wed., 8:15, Cav. Rusticana. Bakowska, Bourskaya; Wakefield; Jagel, Basiola. Pagliacci. Morgana; Lauri-Volpi, Scotti, Tedesco, Cehanovsky. Bellezza. Thurs., 8, Don Giovanni. Ponselle, Rethberg, Fleischer; Gigli, Pinza, Rothier, Ludikar, D'Angelo. Serafin. Fri., 7:45, Meistersinger. Stueckgold, Telva; Laubenthal, Schorr, Schuetzendorf, Mayr, Meader. Bodanzky.
Tues., Dec. 31st at 8:15 P.M. RIGOLETTO
Galli-Curci; Gigli, Danise, Rothier. Bellezza. Fam.Cir.$1.50-2. Bal.$2.50-3. Dr.C.$4. Orch.$7.50
New Year's Day Mat. at 2 P.M. CARMEN
Jeritza, Moore; Martinelli, Pinza, Hasselmans. Fam. Cir.$1-1.50. Bal.$2.50-3. Dr.C.$4. Orch.$5-6
KNABE PIANO USED EXCLUSIVELY

ONLY ONE APPEARANCE
ISADORA DUNCAN DANCERS
From Moscow—Popular Request Program
CARNEGIE HALL | TOMOR'W AFT. | DEC. 28th
Tickets $1 to $3 at Box Off. (Steinway)

AMERICA'S GREATEST DANCERS
RUTH ST. DENIS TED SHAWN
FORREST Theatre, 49th, W. of B'way. Eves. 8:50, inc. Sunday. Mats Today, Sat. Mon. & Jan 1, 4 at 2:45
No Performance This Saturday Night

PHILHARMONIC-SYMPHONY
MENGELBERG, Conductor
CARNEGIE HALL THIS AFT. at 2:30
Soloist: GREGOR PIATIGORSKY, 'Cellist
VAUGHAN WILLIAMS-DVORAK-TCHAIKOVSKY
ARTHUR JUDSON, Manager. (Steinway)

CARNEGIE HALL, Sun. Aft., Jan. 5, at 3
Roland Hayes
TENOR
Tickets at Box Office. Mason & Hamlin Piano.

PHILADELPHIA ORCHESTRA
Leopold Stokowski—Ossip Gabrilowitsch Conductors
CARNEGIE HALL TUES. EVE. DEC. 31 at 8:45 (Steinway Piano)
OSSIP GABRILOWITSCH, Conducting

TOWN HALL, TO-NIGHT, at 8:30
Piano Recital
Stella Stamler
Mgt. Annie Friedberg Steinway Piano

TOWN HALL, SUN. AFT., DEC. 29, at 3
Florence Leffert
SOPRANO (Steinway Piano)

TOWN HALL, TOMORROW AFT. at 2:30
Dorothy Gordon
"Young People's Concert Hour" (Steinway)

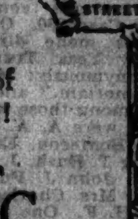
OPERA SEATS FOR TONIGHT
and all other performances in all parts of the house bought and sold
CONSOLI, 141 W. 40th St.
Just West of Broadway
PHONE PENN. 8726-8727-8728
Seats for All Theatres and All Concerts

OPERA
PHILHARMONIC ORCHESTRA
and all RECITAL Tickets
At 75c Over Box Office Price
SUBSCRIPTIONS BOUGHT and SOLD
Handel's "MESSIAH"
HOROWITZ, HEIFETZ, HOFMANN, ROLAND HAYES
YEHUDI MENUHIN, RACHMANINOFF
MANHATTAN SYMPHONY Orchestra
At Mecca Temple...Dr. Hadley Conducting
Tickets now on sale.
Call Mr. Lange.
McBRIDES
Paramount Bldg. Lackawanna 3900

Every Afternoon and Evening
HOLIDAY TIME IS DANCING TIME
A new world of romance awaits you at this favorite rendezvous of smart New Yorkers.
MARVELOUS MUSIC
Special Entertainment Features and Prize Contests during the Holiday Season.
America's Foremost Ballroom
ROSELAND
Broadway at 51st Street
Reservations now being made for New Year's Eve Frolic

NEIGHBORHOOD THEATRES.
BROOKLYN.

IN THE HEART OF BROOKLYN
FOX
FLATBUSH AVENUE & NEVINS STREET
STARTS TODAY
Burning, Reckless Romancing of a French Maid in the Tropics!
William Fox presents
The Peerless Star of the Stage & Screen
LENORE ULRIC
- IN -
"SOUTH SEA ROSE"
All Talking Movietone Romance with Songs with
CHARLES BICKFORD KENNETH MacKENNA
TOM PATRICOLA FARRELL MACDONALD
— On The Stage —
The Master Showman RUBE WOLF in Person
America's Comic Valentino
As Personality Master of Ceremonies
and FANCHON & MARCO'S MILE-A-MINUTE MELODY WHIRL "SPEED" with the Sunkist Beauties



EXTRA! De Luxe Stage and Screen Show New Year's Eve, Dec. 31, at 11:30 A Real Buy for $1
Bargain Daytime Prices: 25c to 1 p. m. 50c to 6:30 p. m. Saturday—40c to 1 p. m. Sunday—50c to 2 p. m.

RKO LET'S GO!

PALACE B'way and 47th BRYant 4300
TED LEWIS
RICHARD BENNETT | HELEN FORD
Herb Williams | Olsen & Johnson

HIPPODROME 10:30 A.M. to 11 P.M.
Two Brilliant Holiday Shows in One
On the Big Stage: XMAS CIRCUS with all the THRILLS, LAUGHS & FEATURES OF A 3-RING SHOW
1st N. Y. Showing: WM. BOYD in All Talk Comedy "HIS FIRST COMMAND" with Dorothy Sebastian

CAMEO 42nd St. Wisconsin 1789 B'way | LAST DAY The Lost Patrol
—STARTS SATURDAY—
EDMUND LOWE & CONSTANCE BENNETT in "THIS THING CALLED LOVE"

CARNEGIE HALL, Sun. Aft., Jan. 5, at 3

BOBBY FULTON'S PUPPETS
IN
HANSEL & GRETEL
A PUPPET PLAY WITH MUSIC and
PUPPET REVUE
Charles Hopkins Theater 155 W. 49th St.
Tomorrow Morning at 11
SEATS $2, $1.50, PHONE CIRCLE 6444

HAMPDEN'S THEA. Broadway & 62nd St. | SUNDAY EVG. Dec. 29, at 8:40
CAROLA
GOYA
returns in a recital of
SPANISH DANCES
With Many New Numbers of Her Own Creation

YIDDISH FOLKS Theatre, 2nd Ave. at 12 St. Phone STUy. 7195. Every Fri., Sat. & Sun. Eve. Mats. Sat. & Sun.
LUDWIG SATZ
IN A NEW CHASIDIC OPERETTA
"IF THE RABBI WANTS"
Music by A. ELLSTEIN
אז דער רבי וויל

Sir Philip
BEN GREET
and his English Players in the famous old morality play
"EVERYMAN"
MONDAY, DECEMBER 30, at 8:30 P. M.
SEATS NOW—$2.00, $1.50 and $1.00
TOWN HALL 43rd St., Between 6th Ave. & B'way

Ice Skating at ICELAND 52nd STREET at BROADWAY
Music - Instruction - Restaurant Always Open
10 A. M. to 12:30 P. M., 2:30 to 11 P. M.

MOTION PICTURES.

HE TOOK NEW YORK BY STORM!

RADIO'S MIGHTY NEW STAR
RICHARD DIX
in "SEVEN KEYS to BALDPATE"
NOW! Twice Daily 2:45 & 8:45
3 Shows Sat. Sun. & Hol.
EARL CARROLL THEATRE 50th St. & 7th Ave.
RESERVED SEATS, POP. PRICES

GEO. M. COHAN— POSITIVELY Last 3 Days!
2 SHOWS DAILY 2:30 8:30 All Seats Reserved
HUNTING TIGERS IN INDIA
Children's Tickets Good All Shows

NEIGHBORHOOD THEATRES.
BROOKLYN.

LOEW'S METROPOLITAN
FULTON, SMITH and LIVINGSTON STS.
Joan CRAWFORD in "UNTAMED" All Talking
JACK SIDNEY'S FROLICKERS
BERT GORDON; Other Loew Acts

BROOKLYN ACADEMY OF MUSIC
Thurs., Fri., Sat., Dec. 26, 27, 28, 8:15 p.m.
The Institute Players in
"CHARLEY'S AUNT"
The Drama's best laugh in 40 years.
Tickets Now. Box Office. Tel. Sterling 6700

ALBEE ALBEE SQUARE Triangle 3000 | RAE SAMUELS & Radio Pictures | CHAS. RUGGLES ALL TALK "TANNED LEGS"
Starts Tomorrow—TED LEWIS IN PERSON

HOTELS AND RESTAURANTS.

44 ST. HOTEL
Just East of Broadway
350 Rooms—350 Baths
One of New York's New Hotels
$2.50-$3.00 per day
$1 Extra Double
Weekly from $16.50
Double $18.00

THE NEW HOTEL
KNICKERBOCKER
NEW YORK
WEST 45TH ST.—JUST EAST OF B'WAY
TIMES SQUARE
ROOMS with BATH and SHOWER $3

HOTEL THERESA
7th Ave., 124th to 125th St.
QUIET, CONVENIENT, COMFORTABLE
Every room an outside room
By the Day—$2.50 up
MONument 1700. E. P. LEURE, Mgr.

ALBERT CARROLL and FRED KEATING
MIMICRY and MAGIC
49th St. THEATRE, WEST OF B'WAY
Evgs. Fr. 1st. Sec. 1:50. Pop. Prices Mat. Sat. 1:30
GOOD SEATS AT $1.00

A WONDERFUL NIGHT
Johann Strauss' "Die Fledermaus"
MAJESTIC THEATRE, 44th St., W. of B'way
Evs. 8:30. Matinees Sat. & New Yr's. 2:30

IT NEVER RAINS
New Brilliant Comedy Success
KLAW THEATRE, West 45 St.
Evgs. 8:50. Matinees This Week and New Year's Wed., Thurs., Fri. and Sat. No advance in Prices for Holidays.

VICTOR HERBERT'S BABES IN TOYLAND
MATINEE TODAY
Tuesday & Every Day Next Week 2:30
PRICES ALL PERFORMANCES: $1 to $2
(Except New Year's Eve)
JOLSON'S Thea., 59 St. & 7th Av. Evs. 8:50

JANE COWL in JENNY
A New Comedy with BUY STANDING
BOOTH THEATRE, 45th St., W. of B'way
Evgs. 8:50. Mats. Wed. and Sat., 2:30

BERKELEY SQUARE
EUCLID THEATRE, 48th Street
East of Broadway. Evenings 8:30
Matinees Today, Sat. & Thurs., 2:30
SPECIAL MATINEE TODAY

JOURNEY'S END
HENRY MILLER'S THEATRE
124 W. 43 St. Evgs. 8:30
Matinees Today, Sat. & Thurs., 2:30.
SPECIAL MATINEE TODAY

BIRD IN HAND
JOHN DRINKWATER'S Comedy
THEATRE MASQUE, 45th, W. of B'way
Evgs. 8:30. Mts. Today, Sat., Tues. & N. Yr's., 2:30

JUNE MOON
MATINEE TODAY
SAM H. HARRIS' Big Laugh Hit
By RING LARDNER and GEORGE S. KAUFMAN
BROADHURST THEA., 44 St. W. of B'way
Evgs. 8:40. Mats. Today, Sat., Mon., Tues., 2:30.

EVELYN LAYE in BITTER SWEET
NOEL COWARD'S OPERETTA
F. Ziegfeld & Arch Selwyn Presentation of Chas. B. Cochran's Production.
Nights: Mezzanine $4, Balc. $1, $2, $3.
Thurs. & Sat. Mats. $1 to $3. No Tax.
Seats at Box Off. incl. New Year's Eve.
Mail Orders with check filled.
ZIEGFELD THEATRE, 54th St. & 6th Ave.

HOLIDAY MATINEE TODAY
BOUTIQUE FANTASQUE
The Magic Shop
and a Basque Folk Scene
Junior Players of The Neighborhood Playhouse
BOOTH THEATRE, 45th St., West of B'way
2 P. M., Dec. 28, 30, 31
Prices: Orch. $2.50; Balc. $2, $1.50, $1, 75c.

ERNEST TRUEX in MANY WATERS
LAST 2 WEEKS
The Season's Comedy Hit
TIMES SQ. THEA., W. 42d St.
Best Seats Every Eve. $1 to $3. No Tax.
Mats. This Week Today & Sat., $1 to $2.50. No Tax

BROKEN DISHES
"Only Charlie Chaplin could tickle and touch us as Donald Meek in 'Broken Dishes.'"—Heywood Broun, World
BIJOU THEATRE, 45th St., W. of B'way
Evenings 8:50. Mats. Wed. & Sat., 2:30

JOE SMITH & CHAS. DALE and ALEXANDER CARR in MENDEL, Inc.
"First Laugh Hit of the Season."—Sun
SAM H. HARRIS Thea., 42 St., W. of B'y
Seats $1 to $3. Matinees WED. and SAT. 2:30.

GERTRUDE LAWRENCE in CANDLE-LIGHT
EMPIRE THEATRE, B'way at 40th St.
Evenings 8:50. Mats. Tues. & Wed., 2:30.
SPECIAL MATINEE TODAY

A Theatre Guild Production
METEOR
GUILD THEATRE, 52nd St., W. of B'way
Evgs. 8:50. Mats. Sat., New Year's & Thurs.

CHENKIN VICTOR Singing Actor
ENGAGEMENT EXTENDED.
ENTIRELY NEW PROGRAM
SUNDAY EVENING, DEC. 29, at 8:30
TIMES SQUARE THEATRE, West 42d St.
SEATS NOW $1 to $2.50 at Box Office.

Charles Hopkins presents A. A. Milne's MICHAEL AND MARY
Henry Hull-Edith Barrett-Henry Beresford
"A tender, merry and stirring tale is this, meaning more than meets the eye, as do all works of art."—Christian Science Monitor.
"A fine and brave play of exquisite and delicate romance."—Telegraph.
CHARLES HOPKINS THEATER, 125 W. 49
MATINEES: Today and Tomorrow
Next Week, EVERY DAY, Week Jan. 6, Wed., Thurs., Fri. & Sat. Eves. 8:40, Mats. 2:40

CIVIC REPERTORY
14th St.-6th Av. Eves. 8:30.
Sc. $1, $1.50 Mats. Thurs. & Sat. 2:30
EVA LE GALLIENNE, Director
Mat. Today & Tomor'w "PETER PAN." Tonite "SEA GULL." Tomor'w Nite "SUNNY MORNING" & "LADY FROM ALFAQUEQUE."
Seats 4 Weeks Adv. Inc. Off. & Town Hall, 113 W. 43

A Theatre Guild Production
RED RUST
MARTIN BECK THEATRE, 45th Street
Evgs. 8:30. Mats. Sat., New Year's & Thurs.
Today 11:30 A.M., Sue Hastings Marionettes

WALTER HAMPDEN in RICHELIEU
HAMPDEN'S THEA., B'way at 63rd St.
Evgs. 8:30. Mats. Today & Tomorrow, 2:30

CRIMINAL CODE
Martin Flavin's timely and exciting prison play, with ARTHUR BYRON
NATIONAL THEATRE, 41st St., W. of 7th Av.
Evenings 8:50. Mats. Thurs. & Sat., 2:30.

REGINALD DE KOVEN'S ROBIN HOOD
CASINO, 39th STREET & B'WAY
Evgs. 8:30. Matinees Sat. and New Year's, 2:30

DEATH TAKES A HOLIDAY
A Distinguished Comedy
with PHILIP MERIVALE
ETHEL BARRYMORE Thea., 47th, W. of B'y
Evgs. 8:30. Mats. Sat. & New Year's 2:30

FRANK CRAVEN in SALT WATER
JOHN GOLDEN THEATRE, W. 58th St.
Evgs. 8:50. Mats. Wed. & Sat., 2:40

DRAPER RUTH
in our Original Character Sketches
(INCLUDING 5 NEW ONES)
Opening a Bazaar
On a Porch in Maine
Three Women and Mr. Clifford
Doctors
A Miner's Wife
Every evening including Sunday.
(Except Monday & Thursday Evgs.)
Management Aster-Managers, Inc.
COMEDY THEATRE, 41st St., E. of B'way
Mats. Thurs. & Sat. Very Best Seats $1.50
EXTRA MATINEE NEW YEAR'S DAY
GOOD SEATS AT BOX OFFICE

OPENING TONIGHT, 8:40
SEVEN by FRANK J. COLLINS
Presented by JIMMIE COOPER
Directed by LIONEL ATWILL
REPUBLIC Thea., W. 42 St.
First Matinee Tomorrow
No Advance in Prices for Premiere

EARL CARROLL'S SKETCH BOOK 20th TIME
Brilliant Revue, 53 Scenes, 1000 Laughs
By Eddie Cantor—featuring
Will Mahoney, Wm. Demarest, 3 Sailors
36 World's Most Beautiful Girls
300 Good Balcony Seats at $1.00
Secure seats now for New Year's Eve.
44TH ST. THEATRE West of Broadway
Evgs. 8:30. Matinees Sat. & Wed., 2:30

JACK DONAHUE in SONS O' GUNS
Presented by Connolly & Swanstrom
with LILY DAMITA
(By arrangement with Samuel Goldwyn)
EXTRA MAT. FRIDAY, JAN. 3
IMPERIAL THEATRE, 45th St., W. of B'y
Evgs. 8:30. Mats. Sat., New Year's & Jan. 2

FIFTY MILLION FRENCHMEN
A Musical Comedy Tour of Paris, with
WM. GAXTON and GENEVIEVE TOBIN
LYRIC THEATRE, W. 42d St.
Evenings, 8:30. Mats. Tom'w & Thurs., 2:30.
300 Good Seats at $1.00
At All Performances

STREET SCENE
NOW AT
AMBASSADOR THEATRE, West 49th St.
Evs. 8:40. Mats. Tomorrow, New Year's, & Sat.

GRACE GEORGE in the St. John Ervine comedy FIRST MRS. FRASER
with A. E. MATTHEWS and Lawrence Grossmith
OPENING TOM'W EVG. at 8:40
PLAYHOUSE, 48th Street, East of B'way
Mats. Next Week: Mon., Wed. & Sat.

ARTHUR HAMMERSTEIN'S SWEET ADELINE
Musical Romance of the Gay Nineties.
Balcony: Evgs. $1.50, $2, $3. No Tax.
Nights & Mats. Sat. & New Year's Day 2:30
HAMMERSTEIN'S Thea., B'way at 58 St.

GEORGE M. COHAN in GAMBLING
His New American Play
"Notable performance of convincing quality."—Theatre Magazine.
SPECIAL HOLIDAY MAT. TODAY
FULTON, W. 46 St. Evs. 8:50. Mats. Fri. & Sat.

THE LITTLE SHOW
an intimate Musical Revue
with CLIFTON WEBB
and FRED ALLEN
EXTRA MAT. MON., DEC. 30th
MUSIC BOX THEATRE, West 45th St.
Evgs. 8:30. Mats. TOM'W & THURS.

A Theatre Guild Production
GAME OF LOVE AND DEATH
BILTMORE THEATRE, 47th, W. of B'y
Evenings 8:50. Mats. Thurs. & Sat., 2:40.

THE NOVICE AND THE DUKE
Modern Presentation "Measure for Measure"
with Exceptionally Notable Cast
ASSEMBLY THEATRE, 104 West 39th St.
Phone Wis. 8240. Evgs. at 9. Mat. Tuesday, 2

GEORGE WHITE'S SCANDALS 10TH EDITION
APOLLO THEATRE, West 42d St.
POP. MATS. TOMOR'W & WED., $1 to $3
Good Seats at Box Off. incl. New Year's Eve.

QUEENIE SMITH in THE STREET SINGER
Musical Comedy Hit with
ANDREW TOMBES
SHUBERT THEATRE, 44th, W. of B'way
Evgs. 8:30 Matinees Sat. & New Yr's. 2:30.

HALF GODS
Arthur Hopkins presents
Sidney Howard's new play
PLYMOUTH THEA., W. 45th St.
Evgs. 8:30. Mats. Thurs. & Sat. 2:30

Opening MON. EVE., DEC. 30
THE UNSOPHISTICATES
A UNIQUE COMEDY
Presented by HARRY DELF
LONGACRE THEATRE, W. 48th St.
SEATS NOW—Matinees—Thurs. & Sat.

HEADS UP!
Alex A. Aarons & Vinton Freedley's
Wonderful Musical Comedy Hit with
Victor Moore Helen Broderick
Jack Whiting Barbara Bottey
Moore Whiting Newberry Starbuck
ALVIN THEATRE, 52d St., W. of B'way
Evenings 8:30. Mats. SAT. & WED., 2:30

TONY SARG'S MARIONETTES
THIS MORNING AT 11
"The Stolen Princess." Etc.
THIS AFT. at 2, "RIP VAN WINKLE"
ASSEMBLY THEA., 104 W. 39th. Wis. 8246.

HOUSEPARTY NOW IN ITS 8TH MONTH
with EDY HARGRAVE
WALDORF THEA., 52d St., E. of B'way
Evgs. at 8:30. Mats. Thurs., Fri. & Sat., 2:30
MOVES MONDAY to 48th ST. THEATRE

TOP SPEED
with
Lester ALLEN, Irene DELROY,
Paul FRAWLEY, Harland Dixon
and Ginger Rogers.
CHANIN'S 46th St. Theatre.
Evgs. 8:30. Mats. Today & Tomor'w, 2:30
Balcony Seats, $1, $2 & $3. NO TAX.

HOW'S YOUR HEALTH?
A HAPPY, JOYOUS FARCE
By Booth Tarkington & Harry Leon Wilson
VANDERBILT THEA., W. 48 St. Evgs. 8:50
Seats $1 to $3. Mats. Wed. & Sat., 2:30.

WOOF WOOF
Romantic Musical Comedy
Lo ise BROWN—"Funniest" Eddie NELSON
A cast of 100, including
Three score Gloriously Beautiful Girls
ROYALE THEA., 45th St., W. of B'way
Evs. 8:50. Matinees Wed. & Sat., 2:30

YOUNG SINNERS
A Passionate Comedy
MOROSCO THEATRE, 45th, W. of B'way
Evs. 8:30. Mats. Sat., New Year's, 2:30

HAMPDEN'S THEATRE, B'way & 62nd St. Col. 3079
Evenings at 8:30
Mats. Today & Tom'w 2:30

"Mr. Hampden gives one of his best performances as Richelieu. It is his kind of part and he makes the most of it. In makeup and costume he presents as arresting a figure as can be seen in New York today. He rises finely to the 'Curse of Rome' and the fireworks of the last act."—Eve. Post

"'RICHELIEU' PROVIDES MR. HAMPDEN WITH ONE OF HIS MOST ENJOYABLE CHARACTERIZATIONS. PLAY HAS PLENTY OF WHAT IS KNOWN AS GOOD THEATRE.—N. Y. Sun

WALTER HAMPDEN
in Arthur Goodrich's new version of Bulwer Lytton's
RICHELIEU

"The star gives a splendid picture of famous Cardinal."—Eve. Journal

"Actor-Manager's Richelieu enthuses audience. A lively gusto throughout the play admirable to behold, who forecasts a run of many weeks for it."—Eve. Telegram

Mr. Hampden has made the shrewd old Cardinal a real figure. With beautiful voice and diction he acts the role better than his predecessors probably ever did. Those who love the theatre will enjoy this play."—Eve. World

"The audience was very much for 'Richelieu' and Mr. Hampden."—American

EXTRA HOLIDAY MATINEE FRIDAY, JAN. 3, at 2:30
Reg. Mats. Wed. & Sat. No advance in prices New Year's Eve.

NEW AMSTERDAM, W. 42 St. Mats. Sat. Thurs. & Sun. Phone Pen. 7100. Mat. Tomorrow, Sat. Evgs. 8:40. Mat. TOMORROW, Evgs. 8:30. 4th Month
WILLIAM GILLETTE in SHERLOCK HOLMES
"Final Performance Sat. Eve., Jan. 4
DR. A. L. ERLANGER & GEO. C. TYLER present

AVON W. 45 St. Mats. TODAY, SAT. & WED. at 2:30
BESSIE FREEDMAN Presents
Strictly Dishonorable
Comedy Hit by Preston Sturges
Staged by Antoinette Perry & Mr. Fenwherton

SPECIAL HOLIDAY MAT. TODAY
A THRILLING PLAY!
A PERFECT CAST!
SEE GEO. M. COHAN in GAMBLING
FULTON, W. 46 St. Mats. Today & Sat. Evs. 8:50

KESSLER'S 2nd Ave. Thea., 2d Ave. & 10th St. Drpl'n 1643-4313
Every Evg. Exc. Sat. & Sun. Mats. Sat. & Sun.
MOLLY PICON
in Hurwitsky & Kalich's Folk Operetta
"THE JOLLY ORPHAN"
(Libretto by Wm. Siegel)

NEXT MON. EVE. SEATS NOW SELLING
VINCENT YOUMANS Presents
"DAMN YOUR HONOR"
A Melodrama by
Bayard Veiller & Becky Gardiner
with JOHN MALLEDAY
YOUMANS COSMOPOLITAN
On Columbus Circle—Mats. Wed. & Sat.

ERLANGER'S W. 44 St. Evs. 8:20. Mats. Sat. & Wed.
MAX GORDON presents
FISKE
LADIES of the JURY

YOUR UNCLE DUDLEY
with Walter Connolly & Mrs. Benjamin Martin
COHAN W. 43 St. Mats. Wed. & Sat. 2:30

BELASCO Theatre, West 44th St. Evs. 8:40
Matinees Today, Sat. & Wed., 2:40
IT'S A WISE CHILD
A STUDY IN MOD PSYCHOLOGY

SUBWAY EXPRESS
LIBERTY 42nd St.
Evs. 8:40. Mats. WED. and SAT.
Mat. Seats NOW
Dir. A. L. Erlanger

SELWYN THEATRE, 42 St. W. of B'way. W'20. 7840
Matinees THURS. and SAT.
OPENING MON. EVE. Dec. 30, at 8:30 sharp
ARCH SELWYN Presents
JACK BUCHANAN
in CHARLES B. COCHRAN'S REVUE
"WAKE UP AND DREAM"
Music and Lyrics by COLE PORTER
with
Jessie MATTHEWS Tillie LOSCH Tina MELLER
AND 78 OTHERS
Professional New Year's Eve Midnight Performance at 1 o'clock
Extra Matinee Performance Friday Afternoon, January 3
SEATS FOR ALL PERFORMANCES NOW ON SALE

POP. PRICE MAT. TODAY $1.00 to $2.50
ERNEST TRUEX in "MANY WATERS"
MONKTON HOFFE'S Comedy Hit
TIMES SQUARE THEATRE, 42 St., W. of B'way
Evs. 8:30. Mats. 2:40.

"TOP SPEED"
Speediest Musical Show in Town
First Matinee Today

"TOP SPEED" makes all the rest look "slow motion." It's a 1930 Advance Model.

Bolton, Kalmar & Ruby, Ltd., presents "TOP SPEED" with Lester ALLEN, Irene DELROY, Paul FRAWLEY, Harland Dixon and Ginger Rogers. Mats. Today and Sat., 2:30. Entire orchestra $3. Evgs. 8:30. Balc. seats $1, $2 & $3.

CHANIN'S 46th ST. THEATRE.

MOTION PICTURES.
2 WARNER BROS. VITAPHONE HITS!
JOHN BARRYMORE
in his first talking picture
"GENERAL CRACK"
Warner Bros. Thea. B'way & 52nd St. Daily 2:45—8:45 Sun. 3—6—8:45
BOTH THEATRES Phone Wis. 8240. Extra 6 P. M. Show New Year's Day. Midnite Show New Year's Eve. 11:45. Reservations Now at Box Office.

GEORGE ARLISS in "DISRAELI"
Central Theatre B'way & 47th St. Daily 2:45—8:45 Sun. 3—6—8:45

Follow the Beacon to the world's perfect sound theatre and HEAR
"TIGER ROSE" with Monte BLUE and Lupe VELEZ
Continuous, 11:30 A. M. to 11:30 P. M.—popular prices—smoking balcony for ladies and gentlemen.
COMING SUNDAY—"GOLD DIGGERS OF BROADWAY"
WARNER BROS. BEACON 74th & B'way

Embassy
THE NEWSREEL THEATRE
BROADWAY AND 46th ST.
ANY SEAT 25c ANY TIME
Continuous 10 A. M. to Midnight
AN ALL SOUND NEWSREEL PROGRAM
ADDED NEWS FAST AS IT OCCURS
Complete Change Program Every Saturday
MIDNIGHT SHOWS EVERY SATURDAY

MOTION PICTURES.
TODAY
First Time at STRAND PRICES
IRENE BORDONI

DIRECT from $2 RUN at CENTRAL THEATRE
in "PARIS"
A FIRST NATIONAL & VITAPHONE PICTURE
SHE TALKS, SINGS, DANCES and OH! HOW SHE LOVES
WARNER STRAND
FIRST AND STILL THE BEST IN SOUND
NEW YORK all seats to 1 p. m. 25c
BROOKLYN all seats to 1 p. m. 25c
New York Midnite Show Nightly 11:30

THRILLS Romance Drama Love
WILLIAM FOX Presents The SKY HAWK
3 Performances Sunday Sat. & 2:45 5:45 8:45
GAIETY B'way and 46th St. Daily 2:45, 5:45

RAMON NOVARRO DEVIL MAY CARE
ASTOR B'way & 45th St.—Daily 2:30-5:50 8:30
2 Times Sat. Sun. & Hol.
Midnight Show Every Sat. 11:45 P. M.
Midnight Show New Year's Eve—3 Times
New Year's Day—Midnight Show New Year's Day
To M. G. M.'s Musical Romance

THE CANDLELIGHT COMEDIETTA
THE DINNER ENTERTAINMENT UNUSUAL
Active—Gay—Exquisite—Featuring
ROY D'ARCY GEORGETTE COHAN ARMAN KALIZ
Music by Ed. Davis and his Orchestra
PREMIERE TONIGHT, FRIDAY, DEC. 27 from 7 to 11 P.M.
Dancing Strictly Formal—Table Reservations Only
12 EAST 60TH ST. For Reservations Phone "Jan." Volunteer 6000
SPECIAL NEW YEAR'S EVE PERFORMANCE
Reservations Take Now. Prices $15 to $30, including sumptuous Supper, Favors, Comedietta, etc.

MOTION PICTURES.
Begins TOMORROW! at 9:30 a. m. at POPULAR PRICES!

GEORGE BANCROFT
in
"The MIGHTY"
Paramount's All-Talking Success!
With Esther Ralston, Warner Oland, Raymond Hatton, O. P. Heggie and others!
Surpassing other triumphs! The greatest picture of his career! More exciting than "Underworld"—more thrilling than "Wolf of Wall Street"—more powerful than "Thunderbolt!"
Continuous Performances!
RIVOLI
UNITED ARTISTS
B'WAY at 49th

PREMIERE TODAY
Stark Naked Realism—Life in the Raw!
HELL'S HEROES
A Drama of 3 Bad Men and a New Born Babe
with Charles Bickford, Raymond Hatton, Fred Kohler
A Universal Talking Picture Presented by Carl Laemmle from Peter B. Kyne's greatest story
SEE IT HEAR IT at the—
COLONY B'way at 53rd St. Cont. Noon to Midnight

1929 ROXY 7th Avenue 50th St. Direction S. L. Rothafel (Roxy)
For the thousands of children—of all ages—who look forward each year to the Holiday program at the Roxy, we are
HOLDING OVER OUR ENTIRE GALA HOLIDAY PROGRAM!
All New York is talking about the wonder and beauty of the Fantasy-Operetta, "BABES in the WOOD"; the dance and song spectacle, "WEDDING of the PAINTED DOLL" and the irresistible charm of JANET GAYNOR in the talking picture "CHRISTINA."
Don't Miss It! No Advance in Prices!
Midnight Show at 11:30

GLOBE B'way & 46th. Continuous Shows from 10:30 A. M. Midnite Show 12:00. ALL SEATS to 1 P. M. 35c
FIRST TIME POPULAR PRICES
RIO RITA
LITTLE Circle 7851
CARNEGIE Cont. 9 to Midnite
PLAYHOUSE 146 West 67th Street
ANNA MAY WONG in Last Times Today "THE
AMERICAN PREMIERE TOMORROW
"WASTED LOVE" MANXMAN"

NEIGHBORHOOD THEATRES.
LOEW'S WONDER THEATRES!
HAROLD LLOYD ALL TALKING
PARADISE CONCOURSE, BRONX
PITKIN PITKIN AV. BKLN
VALENCIA JAMAICA, L. I.
KINGS FLATBUSH, BKLN.
TOMORROW 4 "Festival" Shows! OPENS 10:30 A. M. DAILY
4 GREAT STAGE SHOWS FROM CAPITOL THEATRE, BROADWAY
SPECIAL—NEW YEAR'S EVE MIDNIGHT SHOWS!
TODAY—LAST TIMES!!!
JOAN CRAWFORD IN "UNTAMED"—AND CAPITOL THEA STAGE SHOWS!
"WELCOME DANGER"
OUR FIRST "JANUARY FESTIVAL" SHOW

MOTION PICTURES.
NEW YORK TIMES' SQUARE BROOKLYN FLATBUSH at DeKALB
Paramount THEATRES

Begins Today at BOTH Theatres
Paramount's Newest 4-Star Musical Romantic Riot!
Start the New Year Singing with HELEN KANE
Bopp-a-oop-a-doopping with "I Have To Have You" and "Aintcha," singing to
"Skeet" GALLAGHER
The Joy-Spreader of "Fast Company!"
WILLIAM POWELL
in a subtly villainous role that you'll love!
FAY WRAY
More beautiful and appealing than in "Thunderbolt"!
They'll All Make You Happy in
"POINTED HEELS"
You'll talk about it! You'll sing about it! Don't Miss It!
Also at BOTH Theatres!
"THE PLASTERERS"
Paramount's Talking-Laughing Comedy, with O'Donnell and Blair!
Funnier than "Noah's Ark"!
"MARRIAGE VOWS"
Paramount's Hilarious TALKartoon
Paramount SOUND News
Special Gala Midnite Shows New Year's Eve!
NEW YORK On the Stage BROOKLYN
Paul ASH and his merry gang in Jack Partington's Publix Revue
"NOW and THEN" with Charles Withers and Company!
Jesse CRAWFORD New Year's Organ Festival
RUDY VALLEE IN PERSON! with his Original CONNECTICUT YANKEES in "WHITE CAPS"
Louis W. McDermott Publix Revue!
BOB WEST GENE DENNIS last week!
Coming Soon: HARRY RICHMAN B'way's Greatest Entertainer!
Other Alluring Novelties!

Geo. M. Cohan Theatre, Broadway at 43rd St.
WORLD PREMIERE
Next Monday, Dec. 30th, at 8:45 P. M.
begins a season of four weeks
O. E. Goebel and Geo. W. Weeks present
EDDIE DOWLING
WITH
Betty Compson, Henry B. Walthall
Frankie Darro and a big cast in
"Blaze O' Glory"
His latest Singing, Talking Picture
A Sono-Art Production

STARTS TODAY
Metro-Goldwyn-Mayer's
DYNAMITE
CECIL B. DE MILLE'S ALL TALKING TRIUMPH
with CONRAD NAGEL, KAY JOHNSON, CHARLES BICKFORD, JULIA FAYE
—ON THE STAGE—
Magnificent Holiday Spectacle
Fun, fun, melody and splendor in southern climes—Chester Hale's "BERMUDA BOUND"
a complete revue with Teddy Joyce and The Capitolians, Chester Hale Girls, The Rockettes Four and other headliners
Roxy: Metrotone News
The CAPITOL GRAND ORCH.
Midnight Pictures 11:30
Doors Open Sat. & Sun. 10:45
CAPITOL
B'way & 51st St. Rad. Ex. Rowe, Mng. Dir.

NOW Hit of Hits!

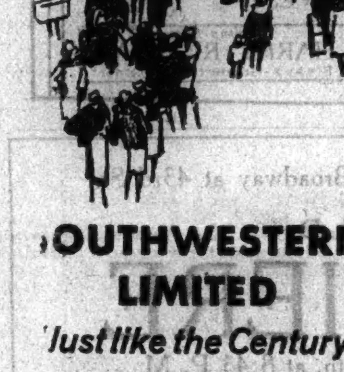
Marilyn Miller in "SALLY"
(FULL TECHNICOLOR)
WINTER GARDEN Broadway at 50th Street Dec. 25, 27, 28
Daily 2:45-5:45 Sat. 2-5:45-11:45 Sun. 2-5-8:45
Extra 6 P. M. show New Year's Day
Midnite Show New Year's Eve, 11:45
Reservations Now at Box Office
A FIRST NATIONAL AND VITAPHONE PICTURE

PARAMOUNT Broadway at 43rd St. Gary Cooper, Richard Arlen, Walter Huston, Mary Brian in All-Talking Outdoors "The VIRGINIAN"
RIALTO Broadway at 42nd St. MARY Pickford and DOUG Fairbanks in "Taming of the Shrew"
RIVOLI Broadway at 49th St. UNITED ARTISTS
LOEW'S LEXINGTON Lex. Ave. at 51st St. "BROADWAY SCANDALS" with Sally O'Neil-Carmel Myers (All Talk), "CONFESSIONS," with Robert Ames
Hearst Movietone Pathe Pox Movietones
THE LOVE PARADE Starring CHEVALIER 2:45 Daily 8:45 Sat. & Sun. 2-5-8:45 CRITERION B'way at 44th
LOEW'S STATE Broadway at 45th St. Midnight Opening Fanchon Picture
JOAN CRAWFORD in "Untamed" (All Talking) EDDIE LEONARD "The Minstrel of the Hour" in "LIVING JEWELRY" Other Loew Acts Watch Loew's in Vaudeville

The WISE-IN-TRAVEL choose

this way to ST. LOUIS

"The de luxe *Southwestern Limited* takes one over the only water-level route to the West. It is as perfect as the 'Century'!"....Step on your Pullman in the very heart of New York—revel in the loveliness of the storied Hudson as the day closes—sleep, to your heart's content, whisked over rails incredibly smooth.



SOUTHWESTERN LIMITED
"Just like the Century"

Leaves Grand Central Terminal at 5:10 P. M. Arrives in St. Louis the next afternoon at 5.

The North Shore Limited leaves New York at noon (12:10 P.M.) and arrives in St. Louis at 1:30 P.M., connecting with overnight trains to Texas.

New York Central

NEW YORK CENTRAL LINES

The water level route . . . you can sleep

For reservations please telephone VANderbilt 3200

EDUCATIONAL

Preparatory Schools.

BERKELEY-IRVING SCHOOL
A Select Day School for Boys
50th Year. From Kindergarten to College. Small classes. Thorough instruction. Prepares for college or business. Swimming pool. Gymnasium. Physical training. Outing classes. School bus. Applications received now. Booklet on request.
311 WEST 83RD ST., NEW YORK
Tel. Endicott 5639.

Business Schools.

PRATT SCHOOL, 62 West 45th Street SECRETARIAL TRAINING. Individual instruction. Day and evening.

Accountancy Schools.

Accountancy
Secretarial Practice and English classes forming. Tel. BARclay 8200. Ask for copy of the Institute Bulletin.
Pace Institute, 225 Broadway, N. Y.

Language Schools.

FRENCH Spanish, Italian, German; native teachers; conversational method; 75c lesson; short course; daily 9 to 9. Fisher's School of Languages, 1 261 Lexington Av. (northwest cor. 85th).

Dancing.

ARTHUR MURRAY
America's finest teachers of ballroom dancing. Private lessons exclusively. Free dancing analysis. Special holiday rates. 7 E. 43d St.

ADULTS and children's classes (Saturday at 5:30). Wilma Winn, 323 W. 74th.

BETTY LEE STUDIO—Beginners' specialists; Arthur Murray method. 7 East 43 St.

TANGO and modern ballroom dancing. Marjorie Townsend, 46 W. 34th. Circle 1044.

SPECIAL FINANCIAL CORRESPONDENTS of The New York Times in all important home and foreign markets will describe changes brought by 1929 in the financial situation of each great European country and at industrial centres of the United States. See Part 1 (Dec. 31) of The New York Times annual financial review and forecast. Part 2 will be published on Jan. 1.—Advt.

WORLD AIR PARTY VOTED BIG SUCCESS

Christmas Day Programs Exchanged With Europe Heard Well on Both Sides of Ocean.

SERVICE TO BE DEVELOPED

Striking of Midnight Next Tuesday by Big Ben in London to Be Broadcast Here.

The successful rebroadcast of Christmas music from England, Holland and Germany on Wednesday was heralded yesterday by leaders in the industry as the opening of a new era in international transmission.

Spurred on by the Yuletide achievement the National Broadcasting Company is hoping that ideal atmospheric conditions will permit the rebroadcast of Big Ben on the House of Parliament as it strikes midnight on Tuesday night to announce the arrival of 1930 in the British Isles. The big clock will be heard over the WEAF and WJZ coast-to-coast networks at 7 P. M., Eastern Standard Time, on Tuesday if the weather permits.

King George's address on Jan. 21 at the opening of the naval conference is another international event the success of which will hang on the whims of the atmosphere.

"A veritable international feast of entertainment is promised radio listeners as the result of the recent short wave relays across the ocean," said Alfred H. Grebe, President of A. H. Grebe & Co., yesterday. "The vast invisible audience in the United States and Canada will share the thrills that European auditors have had for a year or more in the rebroadcast of American programs. The Christmas international exchange across the Atlantic demonstrated to a startling degree the potentialities of radio. Study of other peoples and probably of other languages will be stimulated in this country and make for mutual understanding and appreciation."

A radiogram from the Reichs Rundfunk Gesellschaft of Berlin to M. H. Aylesworth, president of the National Broadcasting Company, expressed thanks and appreciation for the program transmitted across the ocean yesterday at 11:45 A. M. as the last episode in the international Christmas party between that country, Holland, England and United States. The message said:

"Christmas transmission well received and rebroadcast here. Hearty thanks and greetings to the NBC."

The program was also sent out in this country over coast-to-coast network of WEAF and WJZ and announcements were made in German as well as in English. Short-wave stations at Pittsburgh and Schenectady carried the program across the ocean.

Radiograms were received from England and Holland commenting favorably on the part of the presentation from America which reached those countries on Christmas Day.

Among them, telling of the reception, was one from N. Ashbridge, chief engineer of the British Broadcasting Company, which said:

"Relay very successful. Slight fading and mush, but otherwise excellent."

Dr. Ralph van der Pol, engineer of the N. V. Philips Company at Eindhoven, Holland, sent a radiogram to say that the transmission of W2XAD at Schenectady had been received on Christmas Day at three independent receiving systems in his country, and "rebroadcast over Dutch and Belgian stations very satisfactorily."

Another radiogram was received by the NBC from Dr. Anthony Philips, owner of the Dutch station which broadcast to the United States. It said:

"Three cheers. * * * Many congratulations for the first European rebroadcast on a big scale. All American programs received remarkably well. Your splendid cooperation promises development of international good-will."

SANTA CLAUS RECEIVES FEWER PLEAS IN MAIL

Children Not More Sophisticated; They Have Come to Depend on Local Saints.

Santa Claus is in serious danger of dethronement from a postal point of view, it was revealed yesterday when Postmaster John J. Kiely reported that the Santa Claus mail, missives addressed in childish scrawls to addresses imagined by juvenile brains, which has accumulated at the general postoffice on Eighth Avenue during the holidays, is about half the amount received at Christmas, 1928.

Two thousand letters recording in wavering capitals or smudged scribbling the Christmas hopes of New York children were turned over to the local dead letter office yesterday. Last year 4,000 similar letters were received, and never before since 1925 has the Yuletide season brought so little mail for Santa.

The sophistication of Park Avenue children and the worldly wiseness of east side urchins or tenement tots was not the cause of the serious postal decline, according to postoffice officials.

"So many organizations have grown up in the past few years which trim trees and give baskets that we believe the children depend more on a local Santa Claus than they do on one which has to be reached by mail," it was explained. The letters, though few, indicate Santa's remaining faithful followers are as ardent as ever and their hopes as big as youthful hopes have always been.

The 2,000 letters from "good little girls" and "good little boys" were addressed to "Snow Camp," "Ice Land," "Alaska," "Happy Street, Toyland," and one Irish juvenile patriot wrote in trembling capitals, "Mr. Patrick Santa Claus."

One anxious enthusiast simply addressed his list of Christmas desires to "Santa Claus—Quick," and several others trusted their hopes to "Santy Claws in Heaven."

According to a regulation of the Postoffice Department, letters can be turned over to philanthropic and charitable organizations and individuals who apply for them. Postoffice officials said that fewer applications for the letters had been received this year than usually.

Two Use Tools Plumbers Left To Saw Out of Putnam Jail

Special to The New York Times.

CARMEL, N. Y., Dec. 26.—In a report recommending the substitution of electric washing machines for old-fashioned washboards at the ancient Putnam County jail, the State Commission of Correction revealed today that two prisoners recently escaped there when plumbers, adhering to the traditions of the trade, forgot their tools.

Adam and William Timko, brothers, 18 and 19 years old, escaped by sawing the bars of the jail. The report by Inspector Clifford Young disclosed that the plumbers, heedless of a warning by Sheriff Secord to leave no tools loose in the jail, forgot their saws and left them over night. When the jailer made his rounds in the morning the Timko brothers had used the saws and vanished.

LAUDS HOOVER DRIVE FOR FLOOD CONTROL

Senator Ransdell, in Radio Talk, Likens It to Roosevelt's Pushing Panama Canal.

EARLY RELIEF PREDICTED

Mississippi Valley People Believe the President Will Solve Their Problem, He Declares.

Special to The New York Times.

WASHINGTON, Dec. 26.—"The American people believe that Herbert Hoover will prove to be the savior of the Mississippi Valley from the great floods which have frequently devastated it so cruelly," Senator Ransdell of Louisiana said in a radio address tonight in the National Forum sponsored by the Columbia Broadcasting Company. "They believe he will be as prompt and successful in controlling these terrible waters," the Senator continued, "as was Theodore Roosevelt, who exercised so much vim and vigor when the Panama Canal act was passed in 1903 that the colossal waterway joining the Atlantic and Pacific was open to commerce in 1913, a period of time so short as to seem incredible."

Senator Ransdell reviewed the history of flood control on the Mississippi and its tributaries, describing the magnitude of the engineering task involved and the imperative need for action to prevent another flood such as that which devastated the valley in 1927.

The bill passed by Congress May 15, 1928, he said "recognized unequivocally the obligation of the Federal Government" to control the Mississippi floods and pay the cost of them.

"Full provision was made for prosecuting the work, and $325,000,000 was authorized to be expended for that purpose," Senator Ransdell said in part. "In the project adopted controversial differences existed between the plans of General Jadwin, chief of engineers, and those of the Mississippi River Commission, some of which have not yet been definitely settled. There was no material difference in their views as to the necessity for greatly enlarging and strengthening the levees, extending the revetments in order to prevent the banks from caving and constructing the Bonnet Carre spillway for the protection of New Orleans, and work on these phases of the project is being prosecuted actively."

Controversy over two projects has delayed other work, Senator Ransdell said.

"Mr. Hoover has shown wise statesmanship and much firmness in adjusting great difficulties connected with the further study and prosecution of the giant undertaking," he concluded. "Advocates of speedy flood control are greatly pleased at the friendly attitude of President Hoover, aided by Secretary Hurley and General Brown, chief of engineers. All three have evinced such intelligent interest in the solution of this problem and such determination to overcome all its difficulties without delay that the residents of the valley are filled with the highest hope and believe their long-delayed salvation is at hand."

SLAYER'S BRAIN IS DISEASED

North Carolina Doctor Finds No Trace of Blow on Lawson's Head.

GREENSBORO, N. C., Dec. 26 (AP).—The theory that a blow on the head a year ago caused Charles B. Lawson, Stokes County farmer, to become suddenly insane yesterday and kill his wife and six children was discounted by physicians today.

A dispatch to The Greensboro Daily Record quoted Dr. B. J. Helsabeck, Stokes County Coroner, as saying that physicians who removed the brain of the man who shot his family and killed himself have found no trace of a blow on the brain.

Dr. Helsabeck was assisted in the examination by Dr. Spotswood Taylor, a surgeon in Johns Hopkins Hospital. The brain is to be sent to Johns Hopkins in an effort to discover what type of insanity was responsible for Lawson's act.

Dr. Helsabeck, who was Lawson's physician, declared that the examination had revealed a low-grade degenerative process in the middle of the brain. He said Lawson had been acting queerly and had complained of severe headaches.

O'CONNELL TO PLEAD TODAY

Albany Politician to Face Perjury Indictment in Baseball Pool Case.

Daniel P. O'Connell, Albany Democratic leader, who was indicted last Monday for perjury because of testimony before the Federal Grand Jury during the inquiry into the operation of the Albany baseball pool, will plead to the indictment today. It is understood that his appeal from a sentence of three months for contempt of court, will not be argued a week from Monday, as scheduled. It was explained that it would be a waste of time to try to send him to prison for three months for contempt when a much more serious charge is pending.

The grand jury which is continuing its inquiry into the pool heard three witnesses yesterday. They were Mrs. Elizabeth F. Pinckney, August Ernst and Sam Lieberman, all of Albany. Mr. Tuttle declined to say what connection they had with the pool, which is now defunct.

HOLD RADIO BOARD CAN'T STOP QUACKS

Federal Commissioners Assert Censorship of Programs Is Forbidden Under Law.

BUT LA FOUNT DIFFERS

Official Says Action Can Be Taken in "Public Interest"—Wynne Declares He Is Powerless.

Special to The New York Times.

WASHINGTON, Dec. 26.—There is nothing that the Federal Radio Commission can do, it was said at the offices of the commission today, in connection with the protest received from Health Commissioner Wynne of New York against the broadcasting of alleged false medicine advertisements by radio stations.

Judge Eugene O. Sykes, vice chairman of the commission, said that it had no jurisdiction in the matter and that Commissioner Wynne would be so advised.

It was declared that the radio act prohibited the commission from exercising any kind of censorship and that Congress had repeatedly refused to give the commission such powers.

Commissioner Wynne in his communication said that certain medicine companies "who have been driven from advertising in the daily newspapers" are now using the radio to send out their false propaganda. "These charlatans," the commissioner said, "are using the smaller radio stations of the country."

Commissioner Harold A. LaFount of the fifth zone, admitting that he stood alone in his view, believed that the commission had authority to act. He held that if programs were not in "the public interest, convenience or necessity" the commission had powers to see that they were discontinued.

Mr. LaFount believes that the stations should be notified, and if they persist in broadcasting offensive or fraudulent programs they should be taken off the air by the commission, on the ground that they are not operating "in the public interest." The stations would then have recourse to the courts.

The protest of Dr. Wynne is only one of many that are received by the commission from time to time.

Health Commissioner Wynne said yesterday that he had referred the matter of "radio quacks" to the Federal Radio Commission because the Health Department was powerless legally to combat the nuisance.

"All the Department of Health can do when medical claims are made for a certain device which we are convinced is harmful," the commissioner said, "is to report the matter to the State Department of Education in the hope that a means can be found to prosecute the offenders under the medical practice act. The Department of Health is not empowered to prosecute."

The commissioner added that those who advertised "nostrums" over the radio were usually too wary to make specific medical claims for the articles they offer and so managed to keep within the letter of the law.

"Unless there should be a case in which the purchaser of one of the devices or treatments offered should be seriously or fatally injured and civil or criminal action should be brought, there now seems to be no way by which the promotion of the sale of such commodities over the radio can be stopped," Dr. Wynne said.

RADIO WAVES USED TO OPEN GARAGE DOOR

Berne Office of Commerce Department Reports Invention by a Swiss.

WASHINGTON, Dec. 26 (AP).—Radio research now promises to relieve the automobile driver of the occasionally awkward necessity of getting out to open his garage door when he wants to put his car to bed at night.

The Commerce Department, from its Berne, Switzerland, office, is responsible for foreshadowing the possibility of this novel use of electric waves. As the operation of the new invention, ascribed to the chief engineer of the electrical system of Neuchatel, is described, the driver of a car approaching the garage will press a button and the apparatus on his machine will emit waves reaching a radio aerial affixed to the garage top and these will start a motor which automatically will throw open the doors.

DWIGHT F. DAVIS JR. HURT.

His Sister and Danish Counselor Are Also Injured in Auto Crash.

WASHINGTON, Dec. 26 (AP).—Dwight F. Davis Jr. and Miss Cynthia Davis, son and daughter of the Governor General of the Philippine Islands, and Peter O. de Treschow, Counselor of the Danish Legation, suffered minor injuries in an automobile accident last night.

Their machine, driven by the diplomat, collided with another at the intersection of Wisconsin Avenue and Military Road. All suffered cuts from splintered glass and minor bruises. Three negroes in the second automobile were similarly injured.

TO EXTEND PERMIT ON LAKE DIVERSION

War Department Suspends Its Order Against Chicago Pending Final Court Decision.

NO EXPIRATION DATE SET

Lake States Had Argued That While the Case Was in Court Department Could Not Act.

WASHINGTON, Dec. 26 (AP).—Authority for diversion of Lake Michigan water into the Chicago River after expiration on Dec. 31 of the present license will be given to the Chicago Sanitary District by the War Department.

Secretary Hurley, who earlier had assured both Chicago and the Lake States that he would do nothing to prejudice their interest in the matter which is now before the Supreme Court of the United States, said today it had been decided that an administrative act would be necessary to permit diversion until such time as the Supreme Court hands down a decision.

The order, which is to be issued in a few days, would permit diversion at the present rate for the time being, he said, conforming to the recommendations made by Charles Evans Hughes, special master appointed by the Supreme Court.

In order not to conflict with any decision which may be reached by the court, Mr. Hurley said the extension of the privilege would have no set date for expiration, but would automatically terminate at the time the court's authority is asserted.

Representatives of the Lake States which are opposing the Chicago diversion recently asked Mr. Hurley not to act at the expiration of the present license. They argued that action by the War Department while the case is in court might prejudice its final disposition, and, further, that while the Supreme Court is considering the matter no other branch of the government had legal authority to act. On the last assumption they contended that Chicago would be fully empowered to continue diverting the necessary water until the court decree was handed down.

At the time Mr. Hurley indicated he believed their stand correct, but after consultation with the legal branch of the army he decided that diversion could not be continued without express authorization.

Today on the Radio

Dec. 27, 1929. Eastern Standard Time. Wave length in meters on left of station. All time is P. M. unless otherwise indicated. Stations in each group are arranged in accordance with their location on the dial.

OUTSTANDING EVENTS ON THE AIR TODAY

3:00 P. M.—Marine Symphony Orchestra—WEAF.
4:15 P. M.—Harmonica Band—WOR.
7:00 P. M.—Amos and Andy—WJZ.
8:00 P. M.—Cities Service Orchestra; Cavaliers Quartet—WEAF.
8:00 P. M.—Choristers Octet—WJZ.
9:00 P. M.—Interwoven Pair, Jones and Hare—WJZ.
9:30 P. M.—Madison Square Garden boxing bouts—WMCA.
9:30 P. M.—Philco Orchestra; Jessica Dragonette, soprano; Robert Simmons, tenor—WJZ.
10:00 P. M.—Armstrong Quakers Orchestra—WJZ.
10:30 P. M.—Osborne Orchestra—WABC.
10:30 P. M.—Armour Orchestra and Chorus—WJZ.

NEW YORK

526 M.—WNYC—570 Kc.
11:00 A. M.—Time; civic information; aviation weather; Civil Service openings.
11:10 A. M.—Care of the Voice—Dr. E. M. Josephson.
11:20 A. M.—Around the Disc—Peter Hugh Reed.
5:45—Market high spots.
5:50—Interpretive Poetry—Mary McGovern.
6:05—Animal Tales—Merrill Hitchcock.
6:15—An Evening at Home, sketch.
6:30—French Lessons—V. H. Berlitz.
7:00—Holiday music.
7:25—Time; police alarms; civic information.

526 M.—WMCA—570 Kc.
9:00 A. M.—Air School of Health.
9:30 A. M.—Tuneful Topics.
10:00 A. M.—Broadway Portraits.
10:15 A. M.—Arnsman Trio.
10:30 A. M.—Barina Trio.
12:00 M.—Bernice Kamsler, piano.
12:15—Wayburn Dancing Institute.
12:30—Stock quotations.
1:00—Fulton Fashioniers.
1:30—Studio orchestra.
2:00—Health talk.
2:15—Elite Duo.
2:30—The Woman About the House—Dorothy Ames Carter.
2:45—Zolly Smirnoff, violin.
3:00—Selbert-Wilson program.
3:45—Stanley's Jewels.
4:00—Stock quotations.
4:30—Ohrbach's program.
5:00—Hearn program.
5:30—Berenson's Entertainers.
7:30—Lewis Orchestra.
8:00—Raymond Duncan, talk.
8:15—Wood Quartet.
8:30—Health Talk.
8:45—The Spectator, talk.
9:00—Mayfair Roof Orchestra.
9:30—Madison Square Garden boxing bouts.
11:00—Time; news.
11:05—Oakland's Orchestra.
11:35—Clayton, Jackson and Durante.
12:05 A. M.—Hollywood Orchestra.
12:35 A. M.—Russell's Orchestra.
1:05 A. M.—Krazy Kat revue.

454 M.—WEAF—660 Kc.
6:45 A. M.—Health exercises.
8:00 A. M.—Jolly Bill and Jane.
8:15 A. M.—Morning devotions.
8:30 A. M.—Cheerio.
9:00 A. M.—Morning Melodies; Milt Coleman, songs.
10:00 A. M.—Hits and Bits; Ivy Scott, soprano; Harvey Hindermeyer, tenor.
10:30 A. M.—National Home Hour.
11:00 A. M.—Salon Singers.
12:00 M.—American Singers.
1:00—Market reports; weather.
1:15—Palais d'Or Orchestra.
2:00—Pauline Haggard, songs.
2:15—To Eat or Not to Eat—Elizabeth Fichandler.
2:30—Melody Three.
3:00—U. S. Marine Symphony Orchestra.
4:00—Sports and Recreations—Captain Charles Scully.
4:15—Helen Schaefer, contralto.
4:30—Tea Timers Band.
5:00—Mildred Grizelle, soprano.
5:15—March of Events; Old Age Pensions—Mrs. Sidney Borg.
5:30—Children's program.
5:55—Summary of programs.
6:00—Black and Gold Orchestra.
6:30—Raybestos Twins; Al Bernard and Billy Beard; Lannie Ross, tenor.
7:00—The Jamesen, sketch.
7:30—Muriel Pollack and Vee Lawnhurst, piano duo; Noel Francis, soprano; Earl Oxford, baritone.
7:45—World in Music—Pierre Key.
8:00—Cities Service Concert Orchestra; Cavaliers Quartet; Muriel Wilson, soprano; Elizabeth Lennox, contralto; Darrell Woodyard, bass.
9:00—Harbor Lights sketch; The Whale Hunt.
9:30—Schradertown Band.
10:00—Planters Pickers; Songsters Quartet; Artz Orchestra.
10:30—Mystery House, sketch.
11:00—St. Regis Orchestra.
12:00—Park Central Orchestra.

422 M.—WOR—710 Kc.
6:45 A. M.—Gym classes.
8:00 A. M.—News; weather.
9:00 A. M.—Da'a Shoppers.
9:30 A. M.—Early Birds.
9:45 A. M.—Safety talk.
10:00 A. M.—Holiday Dishes—Arretta Watts.
10:15 A. M.—Music.
10:30 A. M.—Isabel Kappeyne, talk.
10:45 A. M.—Ortho-Dietetics. Henry Broughton.
11:00 A. M.—Charm talk.
11:15 A. M.—Music.
11:30 A. M.—Book Review.
11:45 A. M.—Maritime news.
11:50 A. M.—Bell's Seasoning.
12:00 M.—Aviation weather.
12:05—Daily menu.
12:35—Studio music.
12:30—Palais Royal Orchestra.
1:00—Montclair Ensemble.
2:30—Common Sense to Mothers—Mrs. John S. Reilly.
2:45—Andy Gregory, banjo.
3:00—Hobbies of Kids and Kings—Prescott Thorpe.
3:15—Parker Johnson, piano.
3:30—Dogs—Gus Bock.
3:45—Bertha Richards, soprano; Nicholas Divona, baritone.
4:15—Perth Amboy Harmonica Band.
4:30—Louis Hertz, saxophone; Leonard Krueger, piano.
4:45—Practical Foot Care—Dr. Ernest Stanaback.
5:00—Guiding Youth — Leonard Miller; Caldwell Mathias, songs.
5:30—Music School Settlements program; speaker, I. A. Hirschmann.
6:00—Program resume.
6:05—Aviation weather.
6:10—Norman Carey, baritone.
6:20—Sports talk.
6:30—Uncle Don, songs, stories.
7:00—Mayfair Roof Orchestra.
7:30—Joseph Hilton's Jubileers.
8:00—Girl's quartet.
8:30—Kinney Orchestra.
9:00—Fraternity Row.
9:30—The Racketeers, music.
10:00—Tuneful Tales.
10:30—Lexington Orchestra.
11:00—Time; news; weather.
11:05—Janssen's Orchestra.
11:30—Moonbeams.

395 M.—WJZ—760 Kc.
7:30 A. M.—Dance orchestra.
8:00 A. M.—Vocal trio.
8:15 A. M.—Headliners Orchestra.
8:45 A. M.—Popular bits.
9:15 A. M.—Parnassus Trio.
10:00 A. M.—Manhatters music.
10:45 A. M.—Food Talk—Josephine Gibson.
11:00 A. M.—Salon singers.
12:00 M.—Dance orchestra.
1:00—Farm and Home hour.
1:45—Margaret Hearn, contralto.
2:00—Weather reports.
2:05—Menu—Mrs. Julian Heath.
2:20—New Year's Resolutions for the Garden—Olive Foster.
2:30—Fashions—Mrs. Crete Hutchinson.
2:45—Thousand Melodies Band.
3:45—Saving and Spending—Mrs. Clayton D. Lee.
4:00—Pacific Feature hour.
5:00—Talk—Frank H. Vizetelly.
5:15—Melody Musketeers.
5:30—Summary of program.
5:35—Reports—Stock market closing prices and quotations; financial summary of the day; Cotton Exchange closing prices and quotations; State and Federal agricultural reports.
6:00—Whyte's Orchestra.
6:30—Books in the Limelight—Thomas Masson.
6:45—Pauline Haggard, contralto.
7:00—Amos 'n' Andy, comedians.
7:15—Viola Lessier, contralto.
7:30—Dixies Circus; stories and novelty band.
8:00—Choristers octet.
8:30—Keith McLeod, piano; Milton J. Cross, tenor.
8:45—Famous Loves, Aaron Burr and Mme. Jumel, sketch.
9:00—Interwoven Pair; Ernie Hare, baritone, and Billy Jones, tenor.
9:30—Philco's Theatre Memories; Babes in Toyland, Act I, Scene II; Jessica Dragonette, soprano; Robert Simmons, tenor.
10:00—Armstrong Quakers Orchestra; Lois Bennett, soprano; Mary Hopple, contralto; mixed quartet.
10:30—Armour Orchestra; mixed chorus; George Bass, violin.
11:00—Slumber music.
12:00—Aviation weather.

370 M.—WFCH—810 Kc.
9:00 A. M.—Finkenberg music.
9:30 A. M.—Talk—Teresa Nagel.
9:45 A. M.—Finkenberg music.
10:20 A. M.—New York Traditions—Lillian Eicher.
11:00 A. M.—Health talk.
11:15 A. M.—Songs of Today.
11:30 A. M.—Dentistry—Dr. Kaufman.
11:45 A. M.—Lou Herscher, songs.
12:00 M.—Poet's Corner.
12:15—Rivo and Sunn, songs.
12:45—Adele La Narr, songs.
1:00—Selbert-Wilson music.
1:30—Current Events—Jeff Sparks.
1:45—Noonday concert.
2:15—Adrosol Trio.
2:45—Good Humor Boys, songs.
3:00—Impersonations—Celia Cohen.
3:15—Harry Rosoff, violin.
3:30—Charity—Albert Schanzer.
3:45—Chick Farmer, songs.
4:00—Woman About the House—Dorothy Ames Carter.
4:15—Harriet Radus, piano.
4:30—Mansfield's Orchestra.
5:00—Cripples' program.
5:30—Studio program.
6:00—Ander's Orchestra.
6:30—Mable Albertson, songs.
6:45—Dr. G. W. King, talk.

349 M.—WABC—860 Kc.
8:00 A. M.—Organ reveille.
8:30 A. M.—Morning devotions.
8:45 A. M.—Music; news; humor.
9:30 A. M.—Oakite Orchestra.
10:00 A. M.—Home Makers Club.
11:00 A. M.—Beauty Talk—Nell Vinick.
11:15 A. M.—Studio program.
12:15—Columbia Orchestra.
12:30—Yoeng's Orchestra.
1:30—Savoy-Plaza Orchestra.
2:00—Thirty Minute Men.
2:30—Ann Leaf, organ.
3:00—Littmann Orchestra; Byron Holiday, tenor; Helen Richards, contralto.
3:30—Talk—Marjorie Oelrichs.
3:45—Psychology—Elizabeth Fellows.
4:00—Columbia Ensemble.
4:30—Club Plaza Orchestra.
5:00—French Lessons—Dr. Thatcher Clark.
5:15—Congregation Emanu-El.
6:15—Closing market prices.
6:30—Littmann Orchestra; Byron Holiday, tenor; Helen Richards, contralto.
7:00—Herbert's Entertainers.
7:30—Howard Fashion Orchestra.
8:00—Brown-Bilt Footlights.
8:30—Eversharp Penmen.
9:00—True Story hour.
10:00—Bremer-Tully program.
10:30—Osborne Orchestra.
11:00—Myer's Orchestra.
11:30—Pollack's Orchestra.
12:00—Ellington's Band.
12:30 A. M.—Midnight melodies.

297 M.—WHN—1,010 Kc.
10:00 A. M.—Gym Class—H. T. McMichael.
10:15 A. M.—Sport talk—Archery.
10:30 A. M.—Organ recital.
11:00 A. M.—Loew Featurettes.
11:30 A. M.—Woman's hour.
12:30—Leo Weber, organ.
1:30—News.
1:35—Photoplay, talk.
1:45—Lionel McDuff, baritone.
2:00—Eleanor Reynolds, soprano.
2:15—Mme. Geiger, piano.
2:30—J. Gordon Steele, tenor.
2:45—Eleanor Judd, piano.
3:00—Bobby Cavanaugh, guitar.
3:15—Marie Abernathy, soprano.

297 M.—WPAP—1,010 Kc.
9:00—Movie club.
10:00—Henderson's Orchestra.
10:30—Loew Featurette.
11:00—Honolulu New Yorkers.
11:30—Al and Eddy Woods, songs.
12:00—Red Devil Stompers.

297 M.—WRNY—1,010 Kc.
1:00—Aviation weather.
3:30—WRNY Trio.
3:45—Everett Lobb, songs.
4:00—My Animal Books—Lou Rogers.
4:15—Constance Veitch, 'cello.
4:30—Bill Cody, songs.
4:45—Bertha Shultz, violin.
5:00—Gold and Simon, duets.
5:15—Gold Room Trio.
5:30—Aunt Jymmie and Tottyville Tots.
6:00—Arthur J. Westermayr, talk.
6:15—Bon and Joan, songs.
6:30—Women's aviation hour; "Highlights in Aviation in 1929," Sloan Taylor.
7:00—Greenwich Village Inn Orchestra.
7:30—Bennie Friedman; Varsity Vagabonds.
8:00—Captain Robert Wood, talk.
8:15—Nanky-Nan, tenor.
8:30—Gypsy Camp Orchestra.

272 M.—WLWL—1,100 Kc.
6:00—Helen Diouhy, soprano.
6:15—Concert orchestra.
6:20—Onofrio Manzella, violin.
6:30—Southern climes.
6:45—Labor's Progress—James Quinn.
7:05—George Manley, basso.
7:20—Motion picture talk.
7:40—Concert orchestra.

254 M.—WGBS—1,180 Kc.
9:00 A. M.—Dagmar Perkins.
10:00 A. M.—Everybody's hour.
10:15 A. M.—Elsie Pierce, talk.
10:45 A. M.—Studio ensemble.
11:00 A. M.—Cabin Club music.
11:15 A. M.—Gym class.
11:30 A. M.—Giovanni Cimajall, tenor.
11:45 A. M.—United Order of True Sisters, talk.
12:00 M.—Time; Sinusipleo.
12:05—Midday message period, Dr. John W. Bradburn.
12:20—Luncheon music.
12:30—Janet O'Connor, contralto.
12:45—Vincent and Winn, duets.
1:00—Studio program.
3:00—Mary Bongert, songs.
3:15—Tales of Hoffman.
3:30—Y. M. C. A. program; C. J. Bertram, speaker; E. H. Zirkle, baritone.
4:00—Tea time music.
4:30—Air School of Health—Dr. Victor Lindlahr.
5:00—Frances Gold, piano.
5:15—Bridge—Geoffrey Smith.
5:30—William Thor, piano.
5:45—Rhea Rinsky, songs.
6:00—Maurice Orchestra.
6:30—Around the town.

231 M.—WBBR—1,300 Kc.
2:00—Studio orchestra.
2:25—Mary Rollins, soprano.
2:35—Manchuria, talk.
2:45—Studio orchestra.
3:05—True Christians—J. E. Dawson.
3:20—Concert trio.
3:45—Home economics series.
6:00—Dinner hour musicale.
7:00—God's Government to Bring the Desire of All Peoples—H. H. Riemer.
7:15—Germaine Betry, piano; Alfred Fink, violin; Charles Rohner, violin.
7:38—Dialogue in German.

231 M.—WEVD—1,300 Kc.
4:00—Merchants' review.
4:30—Studio program.
5:15—Shopping suggestions.
5:30—Tea time tunes.

222 M.—WODA—1,350 Kc.
12:00 M.—Luncheon music.
12:20—News; weather.
12:30—Merit program.
12:45—Parents' talk.
1:00—Mario Morrone, piano.
1:15—Citizenship talk.
1:30—Giovanni Vicari, mandolin.
1:45—Studio Quartet.
2:00—English lesson.
2:30—Artists' Ensemble.
3:00—Household topics.
3:15—Dante Carrozzini, violin.
3:30—Brale Orchestra.
4:00—Children's period.

222 M.—WMSG—1,350 Kc.
8:00 A. M.—Shopping tour.
8:30 A. M.—Home economics.
9:00 A. M.—Easy recipes.
8:00—John Lamont, baritone.
8:15—Theatrical news.
8:30—Sohmer concert.
9:00—Doreta Jerome, songs.
9:15—Commercial notes.
9:30—Studio music.
10:00—Veterans of Foreign Wars.
10:30—Anita Ullrey, soprano.
10:45—Irving and Westfield, duets.
11:00—Mitchell hour.
11:45—Little Blue Boys.
12:00—Village Grove Nut Club.

EAST

380 M.—WGY, Schenectady—790 Kc.
6:00—Dinner music.
6:30—Same as WEAF.
7:00—Union College speaker.
7:15—Ollie Yettru, piano.
7:27—Footnotes—T. A. Cohen.
7:30—Arpeako Minstrels.
8:00—General Electric Orchestra.
9:00—WGY Players.
9:30—Same as WEAF.
10:30—Did You Know?
11:00—Same as WEAF.

306 M.—KDKA, Pittsburgh—980 Kc.
6:30—Henkel's Harmonizers.
7:00—Same as WJZ.
7:15—Apex Travelers.
7:30—Same as WJZ.
8:30—Little Buster.
8:45-12:00—Same as WJZ.

303 M.—WBZ, Springfield—990 Kc.
6:00—Time; weather.
6:02—Agricultural reports.
6:15—Dinner music.
6:20—Sport digest.
6:30—Singing the Blues.
6:45—Riner and Leverton, duets.
7:00—Same as WJZ.
7:15—Anthony Loprate, banjo.
7:30—Same as WJZ.
8:00—Mason & Hamlin concert.
8:30—Studio program.
8:45-11:00—Same as WJZ.
11:00—Time; weather.
11:03—Sport digest; news.

280 M.—WBAL, Baltimore—1,060 Kc.
5:15—Salon music.
6:00—Henriette Kern, soprano; Sol Sax, piano.
6:30—The Romany Trail.

283 M.—WTIC, Hartford—1,060 Kc.
7:30—Time; news; weather.
7:35—Fast Steppers, music.
7:45—Speaking of Sports—Arthur B. McGinley.
8:00-10:30—Same as WEAF.
10:30—Travelers Orchestra.
11:00—Organ recital.

273 M.—WPG, Atlantic City—1,100 Kc.
12:55—Produce quotations.
1:00—Luncheon music.
4:00—World Bookman.
4:25—Children's story.
4:30—Market quotations.
4:45—Chalfonte-Haddon music.
5:15—Care of the Feet—Dr. F. C. Martucci.
5:30—Organ recital.
6:00—Shelburne Orchestra.
6:30—Health talk.
6:45—The Song Shop.
9:15—Atlantic City Orchestra.
9:45—Oriole Glee Club.
10:15—Stanley Meehan, tenor.
10:30—Organ recital.
11:30—Silver Slipper Orchestra.

261 M.—WHAM, Rochester—1,150 Kc.
6:00—Stock quotations.
6:30—Kendall Players.
7:00—Same as WJZ.
7:15—Studio program.
7:30—Arpeako Minstrels.
8:00—Same as WJZ.
8:15—Elsie Walter and Sadye Levin, two pianos.
8:45-12:00—Same as WJZ.

234 M.—WCAP, Asbury Park—1,280 Kc.
9:00 A. M.—Coffee Urn.
10:00 A. M.—Long Branch hour.
10:30 A. M.—Fashion talk.
11:00 A. M.—Russian hour.
6:45—Monterey Ensemble.
7:15—Abram's recital.
7:30—Dinner music.
8:00—Hendrickson's Funsters.

RESORTS

ASBURY PARK.

Something New for New Year!

A HOLIDAY AND NEW YEAR PARTY AT ASBURY PARK

—that beautiful, modern, all-year New Jersey Resort, where the salty air brings fullness of Life and Health and Happiness.

Easy to Get to—Easy to Stay in.

Ideal for a little or a long vacation Any Time of Year. Hotels for Every Taste and Means offer Finest Accommodations at Reduced Winter Rates.

Theatres, Amusements, Piers and Shops of the Finest.

For Information Write
CHAMBER OF COMMERCE
100 Boardwalk, Asbury Park, N.J.

The MONTEREY

Holidays?
We Make Them Happy Here—weeks or week-ends.
Certainly You'll Come to Our
NEW YEAR EVE PARTY
Something Different! A Change! At the Seashore!
We are making reservations now. Come in Advance—Get in a few days of Ocean Ozone and Prepare for a Happy! Snappy! New Year!
Special Holiday and Winter Rates
Phone Asbury Park 1600, or Write for Literature
SHERMAN DENNIS, Manager

ASBURY PARK, N. J.

NEW YORK.

BRIARCLIFF LODGE
BRIARCLIFF MANOR, N.Y.
WESTCHESTER COUNTY
32 MILES FROM THE CITY!
WINTER SPORTS OR REST AS YOU WISH
TELEPHONE, BRIARCLIFF 1640

WEEK-END OF WINTER SPORTS
Osborne's Hotels Speculator, N. Y.
On beautiful Lake Pleasant, 1800 ft. elev. Formerly Gene Tunney's Training Camp, now well-known Winter Resort. Skiing, hockey, dancing, horses for driving or skijoring. Longest, fastest natural toboggan slide in America! Hotels enlarged. 6 hrs. from New York to Fonda. Wire time of expected arrival Fonda or Amsterdam. Heated auto will meet you.

THE LAKE PLACID-MARCY
LAKE PLACID, N. Y. OPEN ALL YEAR
Modern fireproof hotel; every comfort and convenience for Winter Sports. Make reservation NOW for NEW YEAR'S EVE celebration. For booklet address
FRANK W. SWIFT, MANAGER.

Lake Placid Unique Winter Sports. Thrilling. Bracing. Booklet. Address Chamber of Commerce.

NORTH CAROLINA.

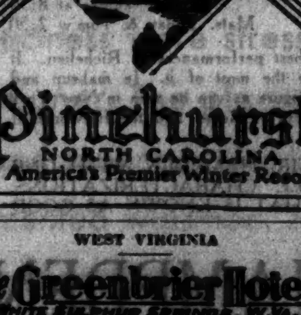
In a Climate That is Health's Best Friend

HAVE you ever suddenly desired a few days' vacation—to begin at once? Then come to Pinehurst, N. C. It's near enough* for a short visit if you're rushed—or a winter's stay if you have the leisure.

Outdoor good times are at their best, 5 famous Ross golf courses (new grass tees), riding, tennis, etc.

For new booklet or reservations at the Carolina Hotel or Holly Inn (both now open) address General Office, Pinehurst, N. C.

*15 hour trip direct to Pinehurst on new special train, "Carolina Golfer" leaving N.Y. at 5:45 P.M.



Pinehurst
NORTH CAROLINA
America's Premier Winter Resort

WEST VIRGINIA

The Greenbrier Hotel
WHITE SULPHUR SPRINGS, W.VA.
AMERICA'S PREMIER RESORT. OPEN YEAR ROUND
Ideal for rest. Famous Medical Baths.

WESTERN STATES.

SUNNY SAN ANTONIO
—where every day is a new adventure in joyous outdoor living. Address Municipal Information Bureau, Aztec Building, San Antonio, Texas.

ATLANTIC CITY.

HOTEL CHELSEA
ATLANTIC CITY, N.J.
Entire block on the Ocean in Exclusive Chelsea Section. 400 Rooms with new fireproof addition. American plan dining room, facing the sea. Special Holiday Rates and New Year's Eve Celebration.
J. B. Thompson & Co.

Hotel STRAND ATLANTIC CITY
(Pennsylvania Ave. and Boardwalk)
Noted for its Homelike American Plan Table.

Hotel Dennis
ATLANTIC CITY, N. J.
Established for sixty years.
On Ocean and Boardwalk
New Fireproof Building
WINTER RATES NOW IN EFFECT
Garage Walter J. Buzby, Inc.

"PERFECTION IN LIVING"
The Shelburne Atlantic City

The TRAYMORE ATLANTIC CITY
The Pre-eminent Hotel Achievement

RALEIGH St. Charles and Beach, Atlantic City, N. J. American plan. Schorathal & Wirtschafter, Owners.

LAKEWOOD.

H. H. OXMAN P. WEISSBERGER
Back again at the new, transformed
BELMONT HOTEL
at Lakewood's Highest, Finest Location
'PHONE Lakewood 667

FLORIDA.

Delightful! That's what thousands of happy people call the Sunshine City. FREE BOOKLET tells why. Write C. K. Denderick, Chamber of Commerce.
ST. PETERSBURG

The Flamingo MIAMI BEACH
Florida's Foremost Resort Hotel

The NAUTILUS MIAMI BEACH
A Resort Hotel with a Country Club Atmosphere
Fred L. Abel, Mgr.

THE WEST COAST INN,
St. Petersburg.
On the waterfront, facing Tropical Park and Beautiful Tampa Bay. Now Open. Moderate Rates. Booklet. Chas. A. Weir, Pres. and Mgr.

BEAUTIFUL BOOKLET FREE ON REQUEST. Address G. S. Swinehart, Drawer B-58, West Palm Beach, Florida.

JACKSONVILLE, Florida, the Winter Playground, one day from your desk.

BERMUDA.

Where the clientele is selected—
PRINCESS HOTEL BERMUDA
Open December 16
New York Office: Bermuda Hotels Associated, 230 West 57th Street
Summer and Fall Resort
HOTEL ASPINWALL, Lenox, Mass.

BERMUDA HOTELS
PRINCESS · BELMONT MANOR · INVERURIE · FRASCATI
BERMUDA HOTELS ASSOCIATED or any travel bureau
230 W. 57 ST. COLumbus 0082

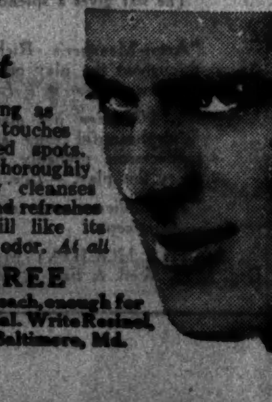
BAHAMAS.

COME TO
FORT MONTAGU BEACH HOTEL,
NASSAU, BAHAMAS.

CANADA.

VISIT MONTREAL For Booklet Write Montreal Tourist Bureau, New Birks Bldg., Montreal

Make Your Face *a business asset*



No matter how efficient a man may be, if he has an ugly skin eruption, there are positions in which he cannot be tolerated. Why run this risk when Resinol Soap and Ointment so quickly relieve blemishes and irritation? The ointment soothes and starts healing as soon as it touches the irritated spots. The soap thoroughly but gently cleanses the skin and refreshes it. You will like its clean tonic odor. *At all druggists.*

Resinol

FREE Sample of each, enough for a week's trial. Write Resinol, Dept. 71, Baltimore, Md.

First Two Seeded Players Win in Junior Tennis—Rangers Lose to Boston, 4-2

S. SELIGSON VICTOR IN U. S. TENNIS PLAY

Advances to the Third Round as Junior Indoor Title Tourney Gets Under Way Here.

W. JACOBS ALSO TRIUMPHS

Players Seeded First and Second Show Impressive Form—Five in Favored Class Eliminated.

The National Junior Indoor Tennis championship tournament, with a record-breaking number of contestants taking part, started at the Seventh Regiment Armory yesterday, when a total of 106 actual players engaged in more than nine hours of uninterrupted titular competition. Thirty-two survivors remained in the tourney at the close of the second round of play. The tournament got under way at 10 o'clock yesterday morning and continued until nearly 8 o'clock last night.

William Jacobs and Sidney Seligson, seeded No. 1 and No. 2, respectively, showed themselves well deserving of their positions in the select group by turning in decisive victories, and are regarded generally as the strongest candidates for the championship honors, undefended in the tourney by Richard K. Murphy, winner of the event last year. Murphy is unable to compete in the present tournament due to illness which has confined him to his home in Utica.

Jacobs, a student of Baltimore City College, accounted for a decisive triumph by defeating Emanuel Klauser, 6—0, 6—0, in his second round match. The Baltimore favorite, brother of Eddie Jacobs, University of Pittsburgh star, drew a bye in the opening round. Seligson, brother to Julius Seligson of Lehigh, winner of the junior championship two years running, was credited with two victories in his advance to the third round. Sidney, a student at N. Y. U., won from Harold Weiner of C. C. N. Y., in the first round, and went on to triumph over John Talbot, 6—2, 6—2, in the second.

Hebard Forced to Default.

Five of the sixteen seeded players went down to defeat in actual competition, while a sixth was forced to default, due to an injured arm. Richard K. Hebard, seeded behind Seligson, sustained an arm injury on Christmas Day and was unable to compete, defaulting to Roger Williams of the Collegiate School in the first round.

The first of the seeded players to falter was Charles Avedon of Yale, who was defeated by Irving Sosnowitz, N. Y. U., in the first round, 6—4, 7—5. The elimination of Avedon, who was listed eighth among the favored players, was followed by the downfall of Franklin Whitbeck, Loomis School player, seeded No. 10. Whitbeck was conquered by J. Clarence Davies Jr. of Horace Mann School, 6—2, 7—5, also in an opening round match.

Aaron Miller of Baltimore eliminated another seeded entrant when he triumphed over Ben Cohen of the Wilmington (Del.) High School in a first-round struggle, 6—2, 6—1, while Nathaniel Thayer Winthrop of Boston was put out in the initial round by Arnold Hemley of Amherst College, 6—3, 6—3.

French Loses in Second Round.

Charles Towner French of the University of Maryland, seeded sixth, survived the first round, only to go down to defeat in the second at the hands of Sheldon Morganstern of C. C. N. Y., 8—6, 6—1.

E. R. Donovan, Fordham Prep star, who is listed No. 4 among the seeded players, gained two conclusive triumphs, turning back Harry Magaw, 6—1, 6—0, in the first round, and conquering Lawrence Palitz, 6—4, 6—0, in the second round.

The tournament will continue today with two rounds scheduled in the junior division. The boys' competition, with sixty-five entrants expected to start, will get under way at 10 A. M., while doubles in both the junior and boys' groups will be played in the afternoon.

MOVE TO BAR COACH FROM BENCH DEFEATED

State High School Association Turns Down Proposal—Tourneys Are Continued.

SYRACUSE, N. Y., Dec. 26 (AP).—Regulation No. 1, prohibiting a coach from sitting among his players or communicating with them during a game or rest periods, and the abolishment of State tournaments, met defeat here today at a meeting of the Central Committee of the New York State High School Athletic Association. Both moves were sponsored by Dr. Frederick Rand Rogers, head of the State Physical Education Department.

Led by F. R. Wegner of Ithaca High, H. L. Sackett of Olean and F. R. Wassung, Superintendent of Schools in Norwich, the forces opposed to the State Physical Education head secured the adoption of a resolution that makes the use of regulation No. 1 optional.

The restoration of the State tournaments abolished by the old committee last year was accomplished by a vote of 13 to 10.

Cornell University, through Mr. Wegner, placed its athletic facilities at the disposal of the State committee for holding the next basketball tournament.

MENTION JONES AT OREGON.

Army Football Coach Rumored as Successor to Captain McEwan.

EUGENE, Ore., Dec. 26 (AP).—Rumors were current today that Captain Biff Jones, West Point football coach, will be approached in connection with the vacant coaching position at the University of Oregon to succeed Captain John J. McEwan, resigned.

Jack W. Benefil, graduate manager; Virgil Earl, director of athletics, and Del Stanard, representing the alumni of the athletic council, have gone to Palo Alto to see the Army-Stanford game Saturday. There are many reports on the campus that the trip was not entirely one of pleasure.

ICE SKATING RESULTS.

At Iceland.

Girls' Quarter-Mile Handicap—Won by Miss Olga Fisher (10 yards); Miss Elsie Muller (scratch), second; Miss Mildred Mangold (10 yards), third. Time—0:49 1-5.

Class B One-Mile Handicap—Won by Tom McCarthy (scratch); Frank Dorsey (scratch), second; Harold Carmody (15 yards), third. Time—3:09.

Class A One-Mile Scratch—Won by Allen Potts; Carl Springer, second; Bert Taylor, third.

Times Wide World Photo.

WILLIAM JACOBS,
One of the Second-Round Winners in National Junior Tennis Tourney.

SOUTHERN ELEVENS GATHER FOR GAME

Coach Bachman Expects Full Squad at Grant Field for First Practice Today.

49 PLAYERS ON TEAMS

Intensive Workouts to Start Tomorrow for Charity Football Fray on New Year's Day.

ATLANTA, Ga., Dec. 26 (AP).—With their Christmas holiday festivities at home ended, forty-nine Southern Conference gridmen will answer the call tomorrow for the first practice sessions of the squads representing the Northern and Southern divisions of the conference, which clash here in the Shrine Hospital charity football game New Year's Day.

Coach Charles Bachman of the University of Florida, grooming the Southern players, expects to have a full squad at Grant Field, home of the Georgia Tech Yellow Jackets, for a preliminary workout. The Northern gridders, coached by Bob Neyland of the University of Tennessee, will run through their drills in the Rose Bowl, Tech practice field.

Bachman will have two able assistants in Major J. A. Van Fleet, Florida line coach, and Harry Mehre, who directs the gridiron manoeuvres of the Georgia Bulldogs. Gus Tebell of North Carolina State will act as lieutenant to Neyland, who will also have the services of two of his aides at Knoxville.

The vanguard of the all-star band, including John (Shipwreck) Kelly, halfback, Drury, tackle, and Williams, centre, all of Kentucky, and Benny Rothstein, Georgia fullback, have arrived.

Opening drills were expected to be devoted mainly to running formations and the placing of men at positions. The rival coaches will probably get down to intensive work Saturday.

FIVE ON CRIPPLED LIST OF EAST-WEST TEAMS

Group Comprises Four Players and Coach Hanley, Ill in Bed With Heavy Cold.

SAN FRANCISCO, Dec. 26 (AP).—Four players and a coach were on the disabled list of the East and West All-Star elevens which meet here New Year's Day in the annual Shrine benefit contest, as both teams took light workouts today.

Dick Hanley, Northwestern mentor and assistant coach to Andy Kerr of Colgate of the Eastern squad, lay ill in bed with a heavy cold, while two of his players, Tommy Dowler, Colgate, and Bill Calderwood, Northwestern, are hobbling around with leg injuries.

The Western camp numbered Benny Lom, California halfback, and Tom Churchill, Oklahoma end, on its cripple list, both having suffered strained tendons in a workout yesterday.

ARMY ELEVEN ENDS DRILLS ON COAST

Squad Stages a Light Workout, With O'Keefe Alone on the Sick List.

STANFORD ALSO TAPERS OFF

Heinecke, Star Centre, Unlikely to See Action Tomorrow as Result of a Cold.

PALO ALTO, Cal., Dec. 26 (AP).—Geared to a high pitch of efficiency and waiting only the opening whistle, the West Point football eleven, here to battle the Stanford University team Saturday, marked time today with a single light practice.

The cadet team spent the morning with a sight-seeing tour of San Francisco that took the athletes through Chinatown, Golden Gate Park and other points of interest in the Bay City.

Coach Lawrence (Biff) Jones and Captain Cagle then attended a Stanford-Army luncheon in the city, returning to the campus to rejoin the squad for a brief workout.

With one exception every man on the Army squad seemed in perfect condition for Saturday's game. The exception is Dick O'Keefe, stellar quarterback, who has been out with injuries since the Yale game and who will be unable to play Saturday. Carmark, West Point end, has recovered from a cold and will play.

Post-game plans as announced today provide for the departure of the cadets on their special train early Sunday. They will arrive at Glendale, Cal., Sunday afternoon, spend Monday touring the movie studios in Hollywood and as luncheon guests of the Los Angeles Chamber of Commerce, and also attend a reception in San Bernardino.

Stanford likewise tapered off today. It was apparent that Walt Heinecke, star centre, will see most, if not all, of his last collegiate gridiron experience with Stanford from the sidelines or hear it over the radio from his bed in a hospital. Heinecke was still suffering from fever and a cold today and Coach Warner has little expectations of using him against the Army.

ARMY GAME ON RADIO.

Contest With Stanford to Be Broadcast Over WEAF Here.

The Army-Stanford game at Stanford Stadium, Palo Alto, Cal., tomorrow will be broadcast over Station WEAF, linked with a network of the National Broadcasting system. The game is scheduled to start at 5 o'clock (Eastern Standard Time), and broadcasting will begin fifteen minutes earlier.

COACHES SORT MEN FOR GAME IN TEXAS

Uniforms Issued to Members of Southwest and Midwest Teams —Will Drill Today.

DALLAS, Texas, Dec. 26 (AP).—The task of whipping an assorted lot of football stars into two compact fighting units began in earnest on two practice fields here today. Only four days of actual practice remain in which the Southwest and Midwest players can be drilled for their benefit game New Year's Day.

Uniforms were issued in both camps and the players assorted and catalogued by the rival coaches. Coach Ray Morrison of Southern Methodist, entrusted with building a team that will uphold the Southwest's football prestige, gathered his boys around him out at Ownby Stadium. Jimmy Phelan, former Purdue mentor, had his huskies at Fairpark Stadium.

Except to pass the ball around and get limbered up after several weeks of inactivity, the visiting stars did little today. Hard work will start tomorrow, when two practice sessions are scheduled.

Most of the players are in top condition, so it will be possible to start perfecting team work at once.

SHIRES KNOCKS OUT BAILEY

White Sox Player Stops Opponent in First Round at Buffalo.

BUFFALO, N. Y., Dec. 26 (AP).—C. Arthur Shires, Chicago baseball player and aspiring prize ring star, scored the second knockout of his career when he floored Bad Bill Bailey after 1 minute 20 seconds of slugging in the first round tonight.

PRO HOCKEY RESULTS.

Minneapolis 1	Tulsa 0
Duluth 7	Kansas City 1

Summaries in Junior Title Tennis Play

First Round.

Donald Hawley, East Orange H. S., defeated Richard Devens, Taft School, 6—4, 6—0; G. A. Barnes, Horace Mann School, defeated Woodrow J. Sandler, New York City, 6—2, 6—1; Jack Laimbeer, St. Paul's School, defeated Irving Phillips, Far Rockaway H. S., 6—0, 6—2; Charles T. French, University of Maryland, defeated Lester Kabasoff, East Orange H. S., 6—0, 6—1; Sheldon Morganstern, C. C. N. Y., defeated William Lewis, Pingry School, 6—1, 6—2; Henry W. Rigby, Hope Street H. S., Providence, won by default; Harry Rauch, Far Rockaway H. S., 6—1, 6—0; David Mindlin, Clark School, defeated William S. Kilbourne, Boston, 6—1, 7—5; Martin Lafkowitz, C. C. N. Y., won from Sam Gold Brooklyn Evening H. S., by default; E. M. Liebel, University of Pennsylvania, defeated Edward Fresendorfer, Fordham Prep, 6—0, 6—1; Sidney Kapian, Bryant H. S., won from Vincent Lewis, Palmer Military Academy, by default; Roger Williams, Collegiate School, won from Richard K. Hebard, New York, by default; Aaron Miller, Baltimore, defeated Ben Cohen, Wilmington, Del., 6—2, 6—1; O. L. Whitehead, New York, defeated Robert R. McGoodwin Jr., Taft School, 7—5, 6—0; John M. Richardson, Dartmouth, defeated Stanley Hankins, New York, 6—3, 6—2; Samuel B. Davis, Paoli, Pa., defeated Wallace A. Buck Jr., Brooklyn Tech, 10—8, 6—1; Wm. G. Mundy, Yale, defeated Mike Tilney, New York, 6—1, 6—3; John H. Hamilton Jr., Yale, defeated Nathaniel Rogg, New Utrecht H. S., 6—1, 6—2; J. Clarence Davis Jr., Horace Mann School, defeated Franklin Winkbeck, Louis School, Boston, 3—2, 7—5; R. Donovan, New York, defeated Harry Magaw, Brooklyn, 6—1, 6—0; Sidney A. Feiss, University of Virginia, defeated Acosta Nichols Jr., Groton School, 8—6, 6—2; Robert Jones, Poly Prep, defeated Marvin Brenner, Far Rockaway H. S., 6—1, 6—1; Arnold Hemley, Amherst College, defeated Nathaniel T. Winthrop, Boston, 6—3, 6—3; G. Frederick Roll, Mercersburg Academy, defeated Julian Rogatz, New York, 6—4, 6—4; Robb Hastings, Jr., defeated Robert Turner, Brooklyn Friends School, 6—1, 6—4; Lawrence Palitz, Kelvin School, defeated Emanuel Albano, New York, 6—3, 6—4; Irving Sosnowitz, Hastings H. S., defeated Robert Kahn, N. Y. U., 6—2, 6—7; Richard Metz, Choate School, won from Maxey Dedios, New Utrecht H. S., by default; Mortimer Kelly, Theodore Roosevelt H. S., defeated Joseph Satra, C. C. N. Y., 6—4, 6—1; Eugene Goldsmith, Erasmus Hall School, defeated Charles Brand, Brooklyn Tech, by default; Gilbert Kelly, New York, defeated Emerson Day, Bronxville, 6—2, 6—1; Sidney Seligson, N. Y. U., won from Richard Wolfe, C. C. N. Y., by default; William T. Harrington, New York, defeated Max Tasker, Far Rockaway H. S., 6—4, 6—1; Winslow Smith Jr., East Orange H. S., defeated David Freeman, New York, 6—0, 6—0; Arthur Stein, Far Rockaway H. S., defeated Philip Gray, Thomas Jefferson H. S., 6—2, 6—3; Gerald T. Ryan, Fordham Prep, defeated Bill Burbanck, Mamaroneck H. S., 6—2, 6—3; Richard Downing, West Side Tennis Club, won from Marvin Rauch, Far Rockaway H. S., by default; Walter Rothschild, New York, defeated William H. Drury, Poly Prep, 6—0, 6—3; William W. Mussman, New York, defeated Jack Falcon, Manual Training H. S., 6—0, 6—0; Alfred Dabinsky, Fe Witt Clinton H. S., defeated Leonard Milvitsky, James Madison H. S., 6—2, 6—1; Fred Letkov, Theodore Roosevelt H. S., defeated William Newman, Far Rockaway, 6—0, 6—1; Irving Schnowitz, N. Y. U., defeated Charles Avedon, Yale, 6—4, 7—5; John Talbot, Staten Island, defeated Kelvin Fox, New York, 7—5, 6—1; Guy M. Kline, Mercersburg Academy, won from Frank M. Kline, Mercersburg Academy, by default; Richard Brown, Princeton University, defeated Al Haim, Stuyvesant H. S., 6—4, 6—1; Maxwell Wolff, C. C. N. Y., defeated Edmund O'Shea, Newtown H. S., 6—1, 6—1; Ralph S. Wolf, Evander Childs H. S., defeated Sandy Davenport, West Side Tennis Club, 6—4, 12—10.

Second Round.

Donald M. Frame, Harvard, defeated Charles Sorentru, Far Rockaway H. S., 6—3, 6—0; Emanuel Farber, Baltimore City College, defeated Sidney L. Berger, N. Y. U., 8—6, 6—2; Herman S. Goldberg, Baltimore, defeated E. R. Reed Jr., Choate, 4—6, 10—8, 6—2; Miller defeated Young, 6—1, 6—3; Laimbeer defeated Ewer, 6—0, 2—6, 6—3; Stetson defeated Talbot, 6—2, 6—2; Richard Solomon, Brown University, defeated Sidney B. Weihelmer, Poly Prep, 6—3, 6—4, 6—4; Hugh Lynch, Pingry School, defeated William Weiss, Stuyvesant H. S., 6—3, 6—2, 6—4; Paul H. Jacobson, C. C. N. Y., defeated Norman Bender, Far Rockaway, 6—0, 6—0, 6—4; Noah Hastings Jr., defeated Frenck, 8—6, 6—1; Metz defeated Mussmann, 11—9, 7—5.

Jacobs defeated Klauser, 6—0, 6—3; Hawley defeated Mortimer Kelly, 6—2, 6—3; Roll defeated Hemley, 6—4, 6—1; Richardson, won from Kling by default; Samuel Davis defeated Ryan, 6—4, 4—6, 6—3; Downing defeated Clarence Davis, 6—2, 6—2; Donovan defeated Palitz, 6—4, 6—0; Brown defeated Mindlin, 8—6, 10—8; Rothschild defeated M. W. Smith, 6—3, 6—3; Oshinsky defeated Williams, 6—3, 8—5; Hamilton defeated Jones, 6—1, 6—1; Stein defeated Goldsmith, 4—6, 8—6, 6—2; Harris defeated Sosnowitz, 6—3, 6—4; Wolf defeated Chase, 6—3, 7—5; Rigby defeated Ross, 6—1, 8—6; Gould won from Kaplan by default.

Tilden to Compete in Wimbledon Tourney And in French Hard Court Title Play

PARIS, Dec. 26 (AP).—Big Bill Tilden, in the midst of intense training for the French covered courts championships opening here tomorrow, paused long enough today to outline his tennis plans for coming campaigns and reiterate that his days on Davis Cup play are over.

"I will not play Davis Cup tennis any more but I do intend to compete in the French hard court and the Wimbledon championships," Tilden said.

Tilden served as captain of the American forces in last year's unsuccessful attempt to lift the Davis Cup from the French defenders and was named for the 1930 squad.

Following the covered courts tourney, Tilden will leave for the Riviera where he plans to compete at Monte Carlo, Cannes and Nice. He is entered in the singles competition here and will pair with Charles Kingsley of England in the doubles.

PITTSBURGH SQUAD WORKS AT ST. LOUIS

Three Elevens Rehearse Signals and Limber Up En Route to Game on Coast.

PLAYERS ARE IN CONDITION

Southern California Back Field Will Include Saunders, Shaver, Edelson and Pinckert.

Special to The New York Times.

ST. LOUIS, Dec. 26.—The University of Pittsburgh Panthers staged a snappy drill on an ice-covered field today, the first of a series of workouts on their way to the Pacific Coast to meet the Southern California Trojans on New Year's Day. Their respite from their long journey was needed, according to the coaches, who declared themselves well satisfied with the workout.

Accompanied by a band of fifty loyal rooters, the Panthers were met on their arrival here by Al Sharp, former Yale star, and a delegation of players and alumni from the University of St. Louis. Sharp is now coaching here. The trip to the picturesque field of the St. Louis University was made by motor bus and a two-hour workout was staged.

At the conclusion of the drill Coaches Jack Sutherland and Alex Stevenson announced themselves as highly pleased with the condition of the squad. A long punting drill, followed by calisthenics and signals, followed. At the end of the workout the three elevens exuded confidence as to the outcome of the game with the Trojans.

The team embarked tonight on the second leg of its journey, which will take it through the Ozark country. The special is scheduled to arrive in Dallas, Texas, tomorrow afternoon. Another workout is scheduled on the campus of the Southern Methodists, to be followed by a dinner tendered to the Pittsburghers by the Chamber of Commerce.

Southern California Backs Named.

LOS ANGELES, Dec. 26 (AP).—The Trojans settled into the final grind of preparation today on Bovard Field, University of Southern California campus, for the football game with the University of Pittsburgh in the Pasadena Rose Bowl on New Year's Day.

Russell Saunders, playing his last game for the Trojans, Coach Jones said, will start at quarterback, with Gaius Shaver, punter, at fullback, and Harry Edelson and Ernie Pinckert at the halves.

In addition to Shaver, Jones has Jim Musick, sophomore line plunger, Jess Hill, one of the fleetest ball carriers on the coast, and Don Moses, a veteran who has been afflicted with injuries at various times during his career, ready for relief duty at fullback.

Marshall Duffield, Saunders's alternate, also is in good condition, as is Margar Apsit, Edelson's relief.

Saturday Jones plans to cut his squad to thirty-five men and move to a Pasadena hotel for workouts at the Rose Bowl.

COLUMBIA AND PENN TIE IN TITLE CHESS

Each Wins One Game and Draws Two in First Round of Intercollegiate League.

Columbia and Pennsylvania met last night in the first round of the annual championship competition of the Intercollegiate Chess League at the rooms of the Manhattan Chess Club. The result was a tie, Columbia winning at the fourth board and Pennsylvania at the second. The other two games were drawn.

N. Hassialis, Columbia, '30, and E. Mendelsohn, Pennsylvania, '31, were the winners. The upset of the evening was the unexpected defeat of T. H. Beyer, Columbia, '31, at the second table. The Blue and White team was headed by A. S. Kussman, '30, formerly with City College and one-time intercollegiate champion. In the second round, tonight, City College will be pitted against Pennsylvania.

THE SUMMARIES.

Bds.	COLUMBIA.		PENNSYLVANIA.
1—A. S. Kussman	½	R. F. Bailey	½
2—T. H. Beyer	0	E. Mendelsohn	1
3—O. H. Clark	½	J. du Bois	½
4—N. Hassialis	1	A. Mitnick	0
Total	2	Total	2

Columbia played white on the odd numbered boards.

The opening and moves: Second board, center counter gambit, 40; Board 2, Giuoco Piano, 33; Board 3, irregular defense, 33; Board 4, Caro-Kann defense, 30.

OFFERS CHANGE IN FUMBLE.

Julian Will Submit the Proposal to Coaches at Meeting Here.

READING, Pa., Dec. 26 (AP).—A change in the fumble rule which he declared will "bring back the spectacularity of long runs and add greater spectator interest," will be proposed by Alvin Julian, former coach at Albright College, at the meeting of the American Football Coaches' Association, in New York next week.

At present, a fumble, recovered by the defensive side, cannot be advanced. This rule has been the subject of much debate. Julian's proposal is double-barreled. As he explains it, the two parts are:

1. If the attacking side fumbles when it is in its own territory and the defending side recovers, then the ball cannot be advanced.

2. If the attacking side fumbles when in its opponent's territory and the defending side recovers, then the ball may be advanced.

Davis and Elkins Five Wins.

Special to The New York Times.

MARTINSBURG, W. Va., Dec. 26.—Davis and Elkins College opened its basketball season tonight with a 50 to 26 victory over the Martinsburg Collegians.

PRINCETON LEADS IN COLLEGE CHESS

New Jersey Players Hold Edge of 3-1 at End of First Round of Tourney.

HARVARD NEXT WITH 2-2

Yale Concludes Day's Play Here With 1-3 Score, Absence of a Contestant Causing Forfeit.

Harvard, Yale and Princeton chess players began the thirty-seventh annual tournament of the H. Y. P. W. College Chess League at the rooms of the Marshall Chess Club yesterday. The competing colleges, with the exception of Yale, entered teams of four players in the fray. Yale lacked one man, in consequence of which one of the six games was forfeited to Princetton. By today a New Haven representative will be on hand to fill the vacancy and play in the remaining three rounds.

Yale returned a minus score of 1-3 as a result of the day's play, losing another game to Princeton and sharing the point on two boards with Harvard. The Tigers took one more point from Harvard and led at the end of the day's play with a score of 3-1. Harvard finished with an even 2-2 score.

The winners for Princeton were D. A. Stern, '32 (by default); D. C. Forbes, '32, and J. H. Koch, '32. Harvard's victors were M. C. Stark, '31, and W. A. Robertson, '33. The only winner in behalf of Yale was J. M. Miller Jr., '31.

Marshall Greets Players.

After the formal welcome, in which Frank J. Marshall, the United States champion and referee of the tournament, participated, T. H. Schoonmaker, Harvard, '12, the tournament director, set the clocks in motion shortly before 3 o'clock. At the first board, J. M. Miller of Yale, playing the black side of a queen's gambit declined, defeated A. Saron, Harvard, '31, in forty moves. Queens were exchanged on the sixteenth move, but Saron suffered the doubling of pawns on the king's bishop and queen's knight files. Miller's king was able to invade white territory and eventually captured his opponent's king's rook pawn. Thereupon Saron resigned.

R. K. Farnham, Princeton, '32, encountered M. C. Stark, Harvard, '31, at Board No. 2, where the Crimson player resorted to the two knights' defense. The latter sacrificed a pawn in the opening and lost a knight on the twenty-second move, as he was under the impression he could corner the white queen. Nothing daunted, Stark parried with a rook on his twenty-ninth turn and he was then two pieces behind, with only slim attacking chances. Farnham next went astray and needlessly gave up his queen. However, he received sufficient in return, but just before adjournment lost a minor piece, leaving the issue doubtful. Stark won in fifty-two moves.

O. E. Grace, Yale, '30, being absent, forfeited his game to D. A. Stern, Princeton, '32, at the third table. On the adjoining board W. A. Robertson, Harvard, '33, won in short order from G. D. Knopf, Yale, '31, the game lasting only twenty-two moves. Knopf had the white pieces in a queen's gambit declined, but neglected to castle betimes and he had to move his king at the fifteenth turn. The New Haven man lost a pawn on the twentieth move and a piece two moves later, when he resigned.

Scores in Fifty-six Moves.

E. Smullyan, Harvard, '32, was paired with D. C. Forbes, Princeton, '32, at the fifth board, the opening being a four knights game. Forbes, a member of last year's team, had a slight edge, but all went well until the thirty-sixth move, when Smullyan made an injudicious advance which cost him a pawn. When play was adjourned after forty-three moves, Forbes had a rook, bishop and four pawns, against a rook, bishop and three pawns. A difficult ending was promised. Forbes scored in fifty-six moves.

J. H. Koch, Princeton, '32, won from J. F. Durand Jr., Yale, '32, in a giuoco piano which went to thirty-nine moves. A doubtful fifth move by Durand led to the loss of a piece, after which he had an uphill game, which he was unable to save.

THE SUMMARIES.

Boards.	White.	Black.
1.	A. Saron (H.)	J. M. Miller (Y.)
2.	R. Farnham (P.)	M. C. Stark (H.)
3.	O. E. Grace (Y.)	D. A. Stern (P.)
4.	D. D. Knopf (Y.)	W. Robertson (H.)
5.	E. Smullyan (H.)	D. C. Forbes (P.)
6.	J. H. Koch (P.)	J. Durand Jr. (Y.)

SECOND ROUND PAIRINGS.

Farnham, Princeton, vs. Saron, Harvard.
Stark, Harvard, vs. Grace, Yale.
Miller, Yale, vs. Stern, Princeton.
Robertson, Harvard, vs. Knopf, Princeton.
Durand, Yale, vs. Smullyan, Harvard.
Koch, Princeton, vs. Knopf, Yale.

SCORES OF TWO GAMES.

Queen's Gambit Declined.

Saron. WHITE.	Miller. BLACK.	Saron. WHITE.	Miller. BLACK.
1 P-Q4	P-Q4	22 P-QKt4	B-K2
2 Kt-KB3	P-K3	23 PxP	KR-Q
3 P-QB4	Kt-KB3	24 KR-Q	P-QKt4
4 Kt-B3	QKt-Q2	25 RxRch	RxR
5 P-K3	P-QKt3	26 RxRch	BxR
6 PxP	KtxP	27 B-Q2	K-B
7 B-Q3	B-Kt2	28 K-B	K-K
8 Q-B2	Kt-Kt5	29 K-K2	K-Q2
9 B-Q2	Kt-B3	30 K-Q3	K-B3
10 QxKt	Kt-B3	31 B-B3	B-K2
11 P-K4	B-Q2	32 K-B3	K-Q4
12 B-B4	P-QR3	33 P-B4	K-K5
13 QR-B	Castles	34 B-B5	B-R5
14 Castles	P-QB4	35 B-K3	P-KR4
15 P-K5	Kt-Q4	36 K-Q2	K-B6
16 KtxKt	QxKt	37 K-K1	K-Kt7
17 Q-R4	KR-K	38 K-B1	K-R7
18 Q-Kt3	Q2Q	39 K-K2	B-Q
19 PxQ	BxKt	40 B-Q2	P-R5
20 PxP	PxP	Resigns	
21 R-B4	B-B4		

Queen's Gambit Declined.

Kasparov. WHITE	Robertson. BLACK	Kasparov. WHITE	Robertson. BLACK
1 P-Q4	P-Q4	13 KtxKt	PxP
2 Kt-KB3	Kt-KB3	14 BxP	B-Kt3ch
3 P-QB4	P-K3	15 K-B	R-K
4 Kt-B3	QKt-Q2	16 QxKt	R-K
5 B-Kt5	B-K2	17 Q-Q3	B-Kt5
6 P-K3	Castles	18 Q-B3	B-Q3
7 Q-B2	P-B3	19 Kt-K5	BxKt
8 PxP	KPxP	20 PxP	RxP
9 B-Q3	P-KKt3	21 Kt-Q4	B-Kt5ch
10 B-KB4	Kt-R4	22 K-Kt	BxKt
11 Kt-K2	QKt-B3	Resigns	
12 P-K4	Kt x B		

IN THE NEW YORK MANNER

Silk Lined Tuxedos
at $50

Comfort and correctness were stressed by our tailor and designer. The plane of the shoulders, broad and square, is emphasized by the slightly accented waistline. Peaked or notched lapels faced with fashionable satin faille.

TAILOR GUILD TUXEDOS $65 AND $75

Weber and Heilbroner
THIRTEEN STORES IN THE METROPOLITAN AREA

BOSTON BRUINS WIN FROM RANGERS, 4-2

16,000 in Garden See Victors Score Twice in Final Period to Take 9th in Row.

KEELING MAKES TWO GOALS

New Yorkers Lead, 2-0, Then Barry Ties Count With 2 Markers, 2d With Two Mates Off Ice.

By WILLIAM E. BRANDT.

Two goals by Butch Keeling gave the Rangers a 2-0 start on the world's champion Boston Bruins last night at Madison Square Garden, but when the season's largest crowd, more than 16,000, broke ranks at the finish the Bruins had demonstrated their power by doubling the tally output of the Blue Shirts.

The 4-2 victory was the ninth in a row for the Bruins, fortifying their already wide leadership in the National League's American group by a pair of points.

A hero bobbed up for Boston in the second period in the person of Martin Barry, nimble centre, who made his local début two years ago as a rookie with the New York Americans. Barry tallied twice in the second period to tie the score, once by a deceptive dance through and around the Rangers' defense to shoot from an angle near the net, and the other time by a long shot which caught the Rangers napping.

This latter goal, which tied the score about a minute before the second period ended, was a bitter blow, for the Bruins had two men in the penalty box at the time and the crowd was exhorting the Cooks and Boucher to swarm across Boston's blue line and overpower the Bruins' depleted ranks. Barry skated up the middle with the puck, and upon reaching the Rangers' blue line let fly with a zooming shot which flitted past John Ross Roach unhindered.

The Rangers came close to breaking the tie as soon as the third period started. But two of their thrusts missed, then Boston sent a wave of brown up the ice and Oliver counted on a pass from Hitchman in 2:11.

That goal loomed mountain high as the minutes sped by. All the skill of the Cooks and Boucher could not undo the damage. Finally Les Patrick took out his defense men and marshaled five forwards on the ice—the Cooks, Boucher, P. Thompson and Murdoch—in an effort to dazzle the Bruins.

But even this desperate move could not break through the Hitchman-Snore bulwarks and eventually the Bruins began breaking away with the puck and skimming the unguarded home ice. Twice Cooney Weiland took the puck all the way up and shot past Roach from directly in front of the net.

Twice the red light glowed, but the first goal was ruled out because Galbraith used football interference to butt out of the way a Ranger forward. Weiland's second shot in 19:34 stood in the official score and removed the last hope of the Rangers out for a last-ditch victory.

The line-up:

Rangers (2).		Boston (4).
Roach	Goal	T. Thompson
Johnson	Defense	Shore
Bourgault	Defense	Hitchman
Boucher	Centre	Barry
Bill Cook	Wing	Oliver
Bun Cook	Wing	Galbraith
P. Thompson	Spare	Owen
Murdoch	Spare	Clapper
Keeling	Spare	Weiland
Foster	Spare	Gainor
Vail	Spare	Carson
Goldsworthy	Spare	Mackay
Mezzinar	Spare	Hutton

First Period.

Rangers, Keeling (Bourgault) 4:04

Second Period.

2—Rangers, Keeling (P. Thompson) 2:37
3—Boston, Barry 13:01
4—Boston, Barry 18:59

Third Period.

5—Boston, Oliver (Hitchman) 2:11
6—Boston, Weiland 19:34

Penalties—First period, Galbraith, Shore, P. Thompson, Bourgault, Clapper, 2 minutes each; second period, P. Thompson, Clapper, Hitchman, 2 minutes each; third period, Foster, Johnson, Galbraith, Keeling 2 minutes each.

Referee—Bell and Mallinson. Time of periods—20 minutes.

Results, Standing, Schedule In National Hockey League

Last Night's Results.

Boston 4, Rangers 2.
Chicago 4, Maroons 3.
Pittsburgh 3, Detroit 1.

Standing of the Teams.

INTERNATIONAL GROUP.

	W.	L.	T.	Pts.
Canadiens	8	4	4	20
Maroons	9	6	1	19
Ottawa	6	6	3	15
Toronto	5	10	1	11
Americans	3	12	0	6

AMERICAN GROUP.

Boston	14	2	0	28
Chicago	9	5	2	20
Rangers	8	6	1	17
Detroit	6	9	1	13
Pittsburgh	3	11	1	7

Tomorrow Night's Schedule.

Rangers vs. Ottawa at Atlantic City.

Boston vs. Canadiens at Montreal.

BLACK HAWKS BEAT MAROONS BY 4 TO 3

12,000 See Ingram's Goal in Last Period Decide an Exciting Struggle.

PITTSBURGH WINS, 3 TO 1

Turns Back Detroit Cougars on Pirates' Ice—Victors Display Strong Defense.

MONTREAL, Dec. 26 (Canadian Press).—The Chicago Black Hawks defeated the Montreal Maroons, 4-3, in an exciting National Hockey League game watched by a capacity crowd of 12,000 tonight.

The Maroons twice tied the score in the third period, but each time Chicago went ahead. Ingram's goal in 17:01 decided the game.

Earl Miller, defense man of the Black Hawks, suffered a broken collar bone in a collision with Nels Stewart of the Maroons near the end of the game.

The line-up:

Chicago (4).		Maroons (3).
Gardiner	Goal	Walsh
Abel	Defense	Munro
Duttkowski	Defense	Dutton
Somers	Centre	Stewart
Gottselig	Wing	Siebert
Couture	Wing	Smith

Goals—Chicago: Somers 2, Ingram, March. Maroons: Smith, Siebert, Stewart.

Spares—Chicago: Ripley, March, Arbour, Miller, Wentworth, Cook, Taylor, Ingram, Burns. Maroons: Phillips, Trottier, Ward, Robindon, Northcott, Wilcox, Benedict.

Penalties—First period, Abel, Taylor, Phillips, 2 minutes each; second period, Phillips, March, Stewart, Ingram, 2 minutes each; third period, Dutton, Couture 2, Gottselig, Stewart, Trottier, 2 minutes each.

Cougars Lose to Pirates, 3-1.

PITTSBURGH, Dec. 26 (AP).—Pittsburgh's Pirates flashed their best form tonight to defeat the Detroit Cougars, 3 to 1, in a furious National Hockey League struggle. The Pirates fought a great defensive battle.

The line-up:

Pittsburgh (3).		Detroit (1).
Miller	Goal	Beveridge
McCaffrey	Defense	Rockburn
Smith	Defense	Hughes
Lowrey	Centre	Connors
Jarvis	Wing	Lewis
Darragh	Wing	Morris

Goals—Pittsburgh: Manners, McKinnon, Jarvis

Stage Struck Beaten by Leyland, 69-to-1 Shot, in Fifth Race at New Orleans

LEYLAND IS VICTOR; PAYS $140.20 FOR $2

McNamara's Horse Scores at Longest Odds of Meeting at Jefferson Park.

STAGE STRUCK HOME NEXT

Beaten by Length After Gaining Lead on Stretch Turn—General Jackson in Front.

Special to The New York Times.

NEW ORLEANS, Dec. 26.—The longest-priced winner of the Jefferson Park meeting to date triumphed today when J. McNamara's Leyland led home nine other platers over a mile and a sixteenth route to win the fifth race, which featured the program. The four-year-old son of Donnacona rewarded his backers at $140.20 for a $2 ticket.

The field was off to a poor start, the Bernard Stable's Laundryman being the first to show. At the quarter-mile mark, however, G. F. Jenkins's Simon Kenton had pushed to the front, leading Gold Bet and Beauregard. The next quarter-mile saw Gold Bet in front but the pace was too much and the colt was passed by Beauregard and Leyland.

Stage Struck Makes Bid.

W. H. Fizer's Stage Struck, held back during the early stages, then came booming along and as they swung into the stretch was leading Leyland by a head. In the drive to the wire, however, Stage Struck was no match for the McNamara entry and trailed by a length. Red Spider was third, a half length away.

Under a clever ride by Jockey Finnerty, General Jackson, which is owned by the Paradise Stock Farm, was up in the last stride, to beat the favorite, B. B. Rice's Theo, Rochester, by a head in the fourth race, a six-furlong dash.

Theo. Rochester quickly went to the front, with Meridianese and Escondida close by. Meridianese was the first to feel the pace and began to drop back after a half-mile.

Turning into the stretch the Rice gelding had a two-length margin, and to all appearances had the race won. Finnerty, however, found a hole on the inside and promptly steered General Jackson through, the colt displaying great courage to slip past Theo. Rochester in the last twenty yards to win. Escondida was a half length back to get third.

Close Finish in Opener.

The first race saw a sensational finish, James Bird's Western Light holding on gamely, after having set the pace to stave off the Paradise Stock Farm's Morning Beams and win by a nose. Only a head behind was Ignite.

The Wild Rose Stock Farm's Brillante gave the crowd something to cheer about when she led Jack Howard's Bogan past the stands in the second event to score by a two-length margin. It marked the first time in eighteen races that a favorite had triumphed. Incidentally, Brillante was the only favorite in the day to win.

K. Russell had the filly away fast and she took the lead at the turn when T. Flippen's Arrogant ran out. Taking her over to the middle of the track, Russell kept Brillante in front the rest of the way.

Jefferson Park Entries.

FIRST RACE—Purse $1,000; claiming; maidens 2-year-olds; six furlongs.

8826	Snyder Zee	112	8620	Plexall	....*103	
—	Zan	....*106	6338	Bunyora	111	
—	Thistle John*	110	8822	Black Days	106	
8822	Lunacy	103	—	Stem S.	111	
8833	Bright Flag*	110	8808	B'gainville	*103	
8808	Capt. Coll.	*108	8780	Solus	111	
8780	Father M'k.	*106	8563	*Donau	....*106	
8808	P'eas Elsie	112	8830	Dropkeeper	*110	
8801	Gake	110	8801	Delta	....*103	

SECOND RACE—Purse $1,000; claiming; 2-year-olds and upward; six furlongs.

8805	John Speed	..114	8670	Merida	....*108	
8833	Bootlop	114	8833	Mino	114	
8736	Prince Bulbo	114	8828	*Focus	114	
8811	J. Cagwin	..112	8715	Boys Frd.	*104	
8741	P'desmonium	112	8741	Dubric	....*111	
8830	Dry Chief	112	8807	Pop Bell	....*111	
8797	G. McClain*	106	8760	Bacaratone	*111	
8805	Kinsman	114	8797	Black Flyer	*112	
—	Juno Trimble	109	8630	Miss Alice	*104	

THIRD RACE—Purse $1,000; 3-year-olds and upward; six furlongs.

8830	Witchmount	114	8828	Purple Light	114	
8830	Macfogle	114	8797	Dr. Fred	114	
8810	Marabou	..*109	8072	Lena M.	109	
8811	Aristocrat	*107	8153	*Royal Omar	*107	
8780	P. Hi'natin	..109	8808	My Hobby	111	
8808	Nancy Byrd	..109	8602	Sly'y Mak	..106	
8718	Houston	114	—	La Dentelle	*110	
6368	Maiden's Ch	*104	8811	Gold. Cloud	..112	
8580	Plossy Hare	*104	8828	Capt. J. R.	*107	

FOURTH RACE—Purse $1,000; claiming; 3-year-olds; six furlongs.

8822	Chatter B'k	*107	6433	*Disturb	...*110	
8828	Tuscan	110	8815	*Barlette	113	
8811	Br'gadocio	..113	(8530)	My Bessie	110	
8811	Boneyman	..115	8828	Raucous	...*105	
8817	T'daywawa	*107				

FIFTH RACE—Purse $1,800; claiming; 3-year-olds and upward; one mile and a furlong.

6371	*Roaring	114	8791	*Bill Seth	114	
8534	Bubbler	114	8773	Dilts Man	110	
8845	Shark	..*109	8843	Frightful	..*109	
8812	Sp. Aster	.*106	8307	Merrick	114	
8828	*Red Blaze	116	8783	Donnatina	..107	
8834	Baritone	110	8831	*Nicodemus	..110	

SIXTH RACE—Purse $1,000; claiming; 3-year-olds and upward; one mile and a sixteenth.

8768	Top Cloud	..114	8740	Doc	111	
8785	Altimeter	107	8810	W. G't'man	*101	
8718	J. Marmion	..107	8801	Indigo	....*107	
8798	*Col. Seth	.*106	8765	Forca	111	
8690	Grandma G.	102	8785	P'kdale Miss	*98	
8807	Hautsay	114	8758	Qneda	105	
8831	Sauce	....*102	8799	Gonacia	103	
8830	Milton M're	.107	8781	Hang On	111	
8837	Fay Golden	.111	8835	Shasta Lady	*99	

SEVENTH RACE—Purse $1,000; claiming; 3-year-olds and upward; one mile and a sixteenth.

8780	Broomoney	..111	8831	*Burma Maid	101	
8703	Simon Pure	..111	8835	Dutch Girl	*103	
8795	*Lind. Archer	*99	8697	Petruchio	111	
—	Dolly Seth	.*106	—	Flag Lieut	.*111	
8758	*Sentry Lass	.*99	—	King's Row	*101	
8725	Kama	....*103	8747	Junior C	....*105	
8831	Rainfall	....*98	—	Champignol	111	
8800	Otto Bers	..*106	8709	Hand Or	107	
8268	Vulnerable	111	8814	Olympic	...*106	

Weather clear; track fast.

Havana Entries.

By The Associated Press.

FIRST RACE—Purse $1,000; claiming; maidens all ages; six furlongs.

Pleader	105	Wonderman	118
Administrator	113	Lady Peggy	110
Water Pat	....*105	Fifth	....*100
Sunsilin	....*105	Com. Dee	106
Gay Isabeau	102	Ducky Kitt	106
Raswin	....*100	Fitzphen	....*105
Motor Chief	105	Librarian	....*106
My Side	113	Cacique	....*110
Black Wreck	113	Ellen Adair	110

SECOND RACE—Purse $1,000; claiming; 3-year-olds and upward; six furlongs.

Sun Fast	107	Tates Creek	107
Forefather	....*105	Champ de Mars	110
Bubbling On	....*102	Proxima	107
Michael R.	110	Dixie Beauty	....*106
Scotland Girl	....*107	Fair Legion	110
Common Gold	..*105	Pennsylvania II	104
The Engineer	....*110		

THIRD RACE—The Yumuri Valley; purse $1,000; allowances; 3-year-olds; five and a half furlongs.

Wooly Lass	105	aRoyal Sable	110
Preferred	112	Red Dome	....*106
Perfect Alibi	107	Title Oak	112
Baltimore	106	Intal	102
aRiver Forest	110		

aCountry Hatch entry.

FOURTH RACE—Purse $1,000; claiming; 3-year-olds and upward; one mile and a sixteenth.

Shasta Grande	..*104	Star Forward	....*99
Campanelli	104	Brown Lady	....*99
Ashland Daisy	108	Double Daze	104
Sirius	....*107	Brigade	....*105

FIFTH RACE—Purse $1,000; claiming; 3-year-olds and upward; one mile and a sixteenth.

Twelve Sixty	113	Mr. J. McNulty Jr	110
Mahmoud	....*102	Shasta Bells	....*102
Elmer E.	....*106	Lucky Drift	....*107

SIXTH RACE—Purse $1,000; claiming; 3-year-olds and upward; one mile and a sixteenth.

Storm Maiden	108	Fred Dubner	....*107
Lady Edna	108	Kindling	104
Joe Adams	....*107	Pandy	109
Intense	109	Jim Gleason	112
Future	113		

Weather clear; track slow.

JEFFERSON PARK CHART

By The Associated Press.

Thursday, Dec. 26. Twenty-fifth day. Weather clear; track fast.

8844 FIRST RACE—Purse $1,000; claiming; 2-year-olds; five and a half furlongs. Start bad; won driving; place same. Winner, b. f., by Westy Hogan—Light Rose. Trainer, James Bird. Time—0:23⅘, 0:46⅘, 1:06⅘.

Ind.	Starters.	Wt.	P.	P.	St.	¼	½	Str.	Fin.	Jockeys.	St.	Pl.	Sh.	To 1.
8801	Western Light	111	11		1	12	12	11½	1nk	O'Mal'y	11.20	6.40	4.00	4.60
8787*	Morning Beams	111		4	6	31½	21½	2½	2nk	Fin'erty	....	3.80	3.30	2.65
8787	Ignite	106		7	4	2²	4¹	3½	3¹	Cooper	....	....	4.70	12.75
8803	Thelma L.	106		5	3	4nk	5¹	4nk	4nk	V.Smith	....	....	....	2.75
	Mother's Choice	106		8	5	5½	6²	5²	5nk	Carroll	....	....	....	110.60
8801	Star	114		12	9	6²	5¹	6¹	6nk	Mann	....	....	....	64.70
8780*	Mae Price	111		3	9	7²	7²	7²	7¹	Craver	....	....	....	8.00
8801	Chief Pettijohn	109		9	11	8¹	8²	8²	8¹	L.M'rtin	....	....	....	28.30
8801	Dorothy Lee	112		2	7	9½	9¹	9²	9¹	Fowler	....	....	....	10.85
8788	Surcease	106		1	8	10²	10²	10²	10¹	Cramer	....	....	....	27.05
8808	Black Lamp	106		8	10	11	11	11	11	Richd's	....	....	....	104.25
8808	Kitty Wilkins	106		10	*					Ellsw'h	....	....	....	12.45

*Lost rider.

Scratched—Coral Beach, Annez, Tidy American, Luakaha, Paquette and Peace Boy.

Western Light broke fast, rushed to the front, showed good speed and held on gamely. Morning Beams followed the pace closely and was running fast at the end. Ignite, well up from the start, had no mishap. Thelma L. made a game effort. Kitty Wilkins lost rider at the start. Half of the field had no chance with the start.

Owners—1, J. Bird; 2, Paradise Stock Farm; 3, Mrs. C. Garrigan; 4, J. F. Jenkins; 5, E. F. Pritchard; 6, A. W. Hamel; 7, J. E. McIntire; 8, Mrs. W. Bogassel; 9, E. J. O'Connell; 10, J. L. Knight; 11, A. J. Scnultze; 12, Mrs. J. Leiter.

8845 SECOND RACE—Purse $1,000; claiming; 3-year-olds and upward; six furlongs. Start good; won handily; place easily. Winner, ch. f., 3, by North Star III—Miss Ronald. Trainer, C. F. Cherry. Time—0:23⅘, 0:45⅘, 1:12⅘.

Ind.	Starters.	Wt.	P.	P.	St.	¼	½	Str.	Fin.	Jockeys.	St.	Pl.	Sh.	To 1.
8746	Brillante	106	12		2	1½	1¹	1¹	1¹	K.Rus'l	5.00	2.80	2.60	1.50
8753	Bogan	107	10		3	2²	2²	2¹	2²	Carroll	....	4.20	3.50	2.05
8794	One Cent	114	7		9	6nk	7²	7²	3¹	Leonard	....	....	3.30	9.10
4963*	Arrogant	111	1		1	2¹	3²	3²	4nk	G.Horn	....	....	....	4.45
8795	Celidon	111	11		12	10¹	9½	6¹	5nk	Dell	....	....	....	9.85
8795	Rock Abbey	106	3		5	4½	5²	5²	6²	Millard	....	....	....	124.30
8795	Classy	114	6		11	8²	6¹	4¹	7²	Whit'er	....	....	....	26.90
8781	Brushing	109	8		6	5²	4²	3²	8²	V.Smith	....	....	....	17.15
8759	Rougue's Gold	.102	5		4	9¹	9¹	9¹	9nk	Zisa	....	....	....	62.30
8718	Go Fish	107	2		7	7¹	10²	10²	10²	Cramer	....	....	....	37.25
8780	Tom Kanty	110	4		10	12	12	11½	11³	O'Mal'y	....	....	....	133.70
—	Rose	104	9		7	11²	11²	12	12	Sandoz	....	....	....	114.90

Scratched—Jim McMahon, Go Away, Prince Bulbo, Business, Curdle and Dr. Fred.

Brillante broke fast, took the lead when Arrogant ran out on the turn, came to the middle of the track and easily held Bogan safe. The latter made a game effort. Arrogant had good speed, but ran out on the turn, was brought back and ran a good race. One Cent, under poor handling, finished well. Celidon broke slowly, worked his way up and finished fast. Rock Abbey had early speed.

Owners—1, Wild Rose Stock Farm; 2, J. Howard; 3, L. O. Sawyer; 4, T. Flippen; 5, H. Massey; 6, Mrs. T. Moran; 7, W. L. Johnson; 8, Paradise Stock Farm; 9, H. Booker; 10, R. Spicer; 11, Royal Vale Stable; 12, J. R. Allen.

8846 THIRD RACE—Purse $1,000; claiming; 3-year-olds and upward; one mile and seventy yards. Start good; won easily; place driving. Winner, b. f., 3, by Angon—Margot Kelly. Trainer, E. Luts. Time—0:24⅘, 0:49½, 1:14⅘, 1:41⅘, 1:46⅘.

Ind.	Starters.	Wt.	P.	P.	St.	¼	½	¾	Str.	Fin.	Jockeys.	St.	Pl.	Sh.	To 1.
8755	Miss Paradise	..101	8		7	7¹	5¹	1hd	1²	11½	Cramer	12.10	6.60	4.30	5.05
8833	Borough M'ger	.110	12		6	6¹	6¹	2½	2²	Colen'n	....	6.10	3.10	2.10	9.10
8753	Ambrose	106	5		8	9¹	8¹	7²	4½	3²	V.Smith	....	....	4.60	4.75
8704	Seth's Ballot	..102	3		3	4hd	7hd	6¹	3½	4hd	K.Rus'l	....	....	....	9.90
8814	Col. Campus	..106	1		2	8¹	9²	8²	5²	5²	L.M'rtin	....	....	....	2.50
—	John T.	107	7		1	3hd	3¹	3¹	6½	6nk	Elmer'k	....	....	....	74.30
8813	Little Kid	100	9		9	5hd	4hd	5¹	7¹	7hd	G.Horn	....	....	....	6.90
8764	Botch	111	11		5	6²	5hd	9¹	8²	8¹⁰	Ford	....	....	....	7.85
8755	Pretty Michelle	99	10		4	2¹	1¹	4¹	9¹	9nk	Carroll	....	....	....	14.25
8802	Nomination	99	2		11	10³	10hd	10²	10²	10³	M.M'ers	....	....	....	134.90
8795	Georgia Herget	104	6		10	11²	11²	11²	11½	Reno	....	....	....	....	62.60
—	Norseman	111	4		12	12	12	12	12	Dyer	....	....	....	....	122.70

Scratched—Indian Guide, Lynnhaven, Coy, Fair Jimmie, Broomney and Hanky Rice.

Miss Paradise rushed into the lead in the first half mile and won easily. Borough Monger, well up the entire trip, ran a good race. Ashburne worked his way up on the outside and, closing with a rush, was a fast-going third. Seth's Ballot ran a good race. Colonel Campus was probably beat, but received a very poor and incompetent ride. Pretty Michelle had speed for five furlongs, then stopped.

Owners—1, E. Luts; 2, R. D. Moore Jr.; 3, E. F. Pritchard; 4, G. H. Neal; 5, Shipp & Macken; 6, Fausett & Wood; 7, Cyclone Stable; 8, C. Bunts; 9, A. P. Canale; 10, H. G. Sinclair; 11, Miss M. Wolff; 12, C. Huszer.

8847 FOURTH RACE—Purse $1,000; allowances; 2-year-olds; six furlongs. Start good; won driving; place same. Winner, ch. c., by Benave Yourself—Windsor. Trainer, J. Tigue. Time—0:23⅘, 0:47⅘, 1:13⅘.

Ind.	Starters.	Wt.	P.	P.	St.	¼	½	Str.	Fin.	Jockeys.	St.	Pl.	Sh.	To 1.
8770*	Gen. Jackson	106		1	4	4²	4²	3½	1hd	Finnerty	5.30	2.60	2.40	1.45
8818	Theo. Rochester	112		3	1	1½	1²	1²	2½	V.Smith	....	2.70	2.20	1.20
8790	Escondida	106		5	3	2hd	3½	4²	3¹	K.Rus'l	....	....	3.20	25.35
8790	Meridianese	100		6	2	3²	2½	3½	4²	Arnold	....	....	....	5.90
8816*	Hernan Cortes	103		2	5	5²	5²	5½	5¹⁰	Carroll	....	....	....	8.05
—	Graceland Lady	101		7	6	6	6	6	6	Craver	....	....	....	63.25

General Jackson broke slowly, was allowed to rate along, came to the inside in the stretch and was up to win in the last stride. Theo. Rochester, going in much improved form, showed good speed, but weakened in the last twenty yards. Escondida, well up from the start, ran a good race. Meridianese had good speed for half a mile. Hernan Cortes closed a big gap. Graceland Lady was outclassed.

Owners—1, Paradise Stock Farm; 2, B. B. Rice; 3, Le Bus & Looney; 4, Black Det Stable; 5, Miss B. Watson; 6, Graceland Stock Farm.

8848 FIFTH RACE—Purse $1,000; claiming; 3-year-olds and upward; one mile and a sixteenth. Start poor; won driving; place same. Winner, b. g., 4, by Donnacona—St. Kentigerna. Trainer, J. McNamara. Time—0:24, 0:48⅘, 1:15⅘, 1:41⅘, 1:48.

Ind.	Starters.	Wt.	P.	P.	St.	¼	½	¾	Str.	Fin.	Jockeys.	St.	Pl.	Sh.	To 1.
8657	Leyland	111	2		7	4²	4²	2½	2¹	1¹	Mad'n	140.20	28.90	26.60	69.10
8764	Stage Struck	116	3		5	7¹	6¹	5¹	1¹	2½	Pal'mbo	....	5.80	4.80	6.65
8806	Red Spider	106	4		4	6³	5¹	7½	6½	3nk	L.Mar'n	....	....	14.30	28.15
8820	Laundryman	107	7		8	9¹⁰	9¹⁰	8¹	3½	4½	K.Rus'l	....	....	....	3.70
8725	Black Thunder	109	9		3	3¹	7²	9²	5¹	5nk	Dell	....	....	....	12.60
8795	Golden Arrow	113	6		9	8hd	8hd	9¹⁰	8hd	6½	K.Rus'l	....	....	....	4.70
8806	Beauregard	111	8		6	2²	3¹	1¹	2²	7³	Craver	....	....	....	8.15
8828	Simon Kenton	..114	10		2	11	10hd	6²	7hd	8¹⁰	Swigert	....	....	....	5.90
8569	Gold Bet	102	1		1	5hd	2¹	4hd	9²	9²	V.Smith	....	....	....	4.95
8828	Charley	106	3		10	10	10	10	10	10	Cramer	....	....	....	27.30

Scratched—Sambo C., Kukui, Bill Seth, Watch the Time, Sun Roman, Coat o' Mail, John T. D. and Bob Kernan.

Leyland was kept close to the early pace to the stretch, where he closed fast and won going away. Stage Struck ran a greatly improved race and finished gamely. Red Spider closed a big gap. Laundryman slipped through on the inside and finished fast. Golden Arrow ran a very poor race under poor handling. Gold Bet and Simon Kenton tired.

Owners—1, J. McNamara; 2, W. H. Fizer; 3, J. W. Goode; 4, Bernard Stable; 5, Southland Stable; 6, F. Curran; 7, Wild Rose Farm; 8, G. F. Jenkins; 9, Four Oaks Stock Farm; 10, C. Collins.

8849 SIXTH RACE—Purse $1,000; claiming; 3-year-olds and upward; one mile and a furlong. Start good; won driving; place same. Winner, b. f., 4, by Uncle—Sandy Land. Trainer, C. W. Fritz. Time—0:24⅘, 0:48⅘, 1:14⅘, 1:41½, 1:54.

Ind.	Starters.	Wt.	P.	P.	St.	¼	½	¾	Str.	Fin.	Jockeys.	St.	Pl.	Sh.	To 1.
(8799)	Sandy Lady	107		3	1	4²	3hd	2¹	1½	1hd	G.Horn	11.60	4.70	3.60	3.80
8786	Louisville Lou	..104		4	9	9²	9²	5²	2¹	2hd	Carroll	....	6.00	3.70	6.85
(8814)	Empatita	108		5	8	7hd	7¹	3¹	3½	3³	Cooper	....	....	3.60	4.40
(8435)	Wilmer the W.	..110		2	11	11½	11½	8²	4¹	4¹	Willard	....	....	....	14.85
8509*	Tempter	107		7	5¹	6¹	8²	6²	5²	5²	Swigert	....	....	....	2.30
8793*	Rufe McClain	..113		3	2²	5¹	4¹	4²	6²	6²	Leyland	....	....	....	10.15
8834	Miss Mamie	103		6	6	8hd	11²	11²	7¹	7¹	Mann	....	....	....	29.40
8788	Cottage Boy	110		8	3	3hd	2hd	7¹	8¹	8hd	Cramer	....	....	....	5.80
8828	Jim Bell	107		9	10	10	10	10	9²	9²	Cimer'k	....	....	....	27.10
8807	Baby Delhi	108		1	4	5²	4²	7²	10	10	V.Smith	....	....	....	12.45

Scratched—Paddy, Letter Six, Frank Rawley, Torcher, Hayes's Choice, Sligo Branch, Rock Thorn and Peter Dixon.

Sandy Lady was much the best. She moved up very fast around the turn, was almost knocked down at the three furlong pole by Wilmer the Wizard, but recovered quickly and, coming around the leader, won in a drive. Louisville Lou broke slowly, trailed early but closed fast. Empatita outran Lou the first six furlongs, finished very fast. Wilmer the Wizard had good speed, but tired. Tempter could not keep up. Rufe McClain tired. Misnomer had no excuse.

Owners—1, B. W. Fritz; 2, F. W. Brades by; 3, Mrs. C. Garrigan; 4, C. F. Briggs; 5, Murdock & McQuillan; 6, R. E. Watson; 7, E. W. Hoist; 8, L. G. Bedwell; 9, W. E. Hall; 10, Carren Bros.

8850 SEVENTH RACE—Purse $1,600; claiming; 3-year-olds and upward; one mile and seventy yards. Start good; won easily; place driving. Winner, ch. m., 5, by Trompe La Morte—Bristles. Trainer, C. S. Lewis. Time—0:24⅘, 0:49⅘, 1:15, 1:41⅘, 1:49⅘.

Ind.	Starters.	Wt.	P.	P.	St.	¼	½	¾	Str.	Fin.	Jockeys.	St.	Pl.	Sh.	To 1.
8798	Brush	111		4	6	6¹	2²	1¹	1²	1²	C.M'er	11.00	6.20	3.90	4.50
8814	Hekukai	100		1	1	1hd	1hd	2²	2¹	2¹	O'Mal'y	....	21.10	5.90	22.85
8813*	Boyish Bob	106		12	4	3²	4²	3²	3¹	3¹	L.M'rtin	....	....	3.00	2.60
8804	Fire Opal	111		2	12	12	12	11²	7²	4²	Leyland	....	....	....	3.45
8813	Portal	110		9	10	9²	10²	7¹	6²	5²	Kellum	....	....	....	11.05
8611	Light Sweep	111		7	7	7¹	6¹	8¹	8½	6²	Craver	....	....	....	25.15
8668	Fretwell	114		11	6	5²	5½	5½	5²	7²	Mooney	....	....	....	29.35
8697	Lamkin	110		6	1	1hd	2½	2²	2¹	8hd	R.Rus'l	....	....	....	14.20
—	Saucy Polly	99		10	3	4hd	7½	9½	10²	9²	Cooper	....	....	....	28.15
8813	Marcella Agnes	100		8	2	2¹	3¹	4½	10³	10³	V.Smith	....	....	....	7.90
8799	Captain Leroy	..111		1	11	11²	11½	12	12	11¹⁰	Shelton	....	....	....	122.70
8802	Kilby	107		3	9	8¹	9¹	10²	11¹	12	Cramer	....	....	....	142.90

Scratched—Captain Guard, Efsidee, Dutch Girl, Bob Johnston, Coppershine and Hilary.

Brush was kept close to the early pace, ran into the lead on the turn, drew out and won in a gallop. Hekukai ran a good race and finished with a rush. Boyish Bob, well up, had no mishap. Fire Opal broke slowly, trailed for seven furlongs, came to the outside and was running very strongly at the end. Portal had no excuse.

Owners—1, W. R. Cox; 2, J. Bernard; 3, M. S. Powell; 4, S. Berk; 5, Mrs. L. M. Holmes; 6, Wild Rose Farm; 7, C. Wissinger; 8, F. Wright; 9, M. Gutierdo; 10, E. E. Major; 11, E. Hudgens; 12, J. Naro.

WOOD QUITS AS COACH OF WESLEYAN ELEVEN

Mentor for Three Seasons, Who Won One Little Three Title, Resigns Post.

Special to The New York Times.

MIDDLETOWN, Conn., Dec. 26.—Wesleyan University announced today the resignation of William W. Wood, who has served for the past three years as Associate Professor of Physical Education and head football coach. Wood plans to complete his work for a degree at the Yale Divinity School, and has been granted leave of absence for the remainder of the year for this purpose.

President James L. McConaughy commented regretfully upon the loss of Coach Wood and spoke highly of him. Wood has coached football at Wesleyan for three seasons and his team won the Little Three championship one year.

DWYER BOWLERS WIN.

Defeat West New York Team in American National Tourney.

The Dwyer's Recreation five won two of three games from the West New York Roofing Company team in the American National Bowling Tournament contests at Thum's White Elephant Alleys last night. The scores for the Dwyer's team were 963, 1,007 and 903, and for the losers 940, 980 and 942. Wally Soering, lead-off man for the winners, rolled high individual game of 245.

The Nyack Roofing Company team, which is leading in the competition, will meet the Bronx Park Casino bowlers, past champions, tonight.

STRUNTZ TOPS BOWLERS.

Rolls High Score of 216 in Photo-Engravers' League.

The Quadri team rolled high team series of 2,578 in the Photo Engravers League bowling contests at Dwyer's Broadway Academy last night. High team game of 975 was bowled by the Peerless No. 1 team.

Ed Struntz of the Nea team registered high individual game of 216 and Blaanboer of the Alco team rolled 208, 219 and 206 for high individual series of 615.

MADISON SQUARE GARDEN
TO-NIGHT, DEC. 27th
3 STAR 10-ROUND BOUTS
TUFFY GRIFFITHS vs. JOHNNY RISKO
PAUL CAVALIER vs. HAROLD MAYS
JOE SEKYRA vs. LARRY JOHNSON
ALSO ONE SIX and ONE 4-ROUND
RES. $2.10, $3.15, $4.60, $5.74 & $8.10
TAX INCL. — ADMISSION $1.05
MADDUX HOTELS
Washington, D. C. Buffalo, N. Y.
Philadelphia, Pa. Pittsburgh, Pa.

REDDY FOX SCORES IN HAVANA RACE

Easily Accounts for Bellamar Dash, With Malcolm Second and The Code Third.

VICTOR KEEPS STEADY PACE

Draws Away Rounding the Turn—Black Agate Shows Early Speed, but Tires.

HAVANA, Dec. 26 (AP).—Reddy Fox, racing for the Highland Stable and ridden by F. Dougherty, easily accounted for the Bellamar dash over a short sprinting distance, which occupied the position of honor on the program today. The dash was under claiming conditions and brought together a well-matched lot. Malcolm raced to place, while The Code was a fast-closing third.

The start was good, but Malcolm was slow to leave the post. Reddy Fox and Black Agate, breaking from the outside, displayed most of the early speed, but the faint-hearted Black Agate began to falter rounding the turn and dropped back badly. Reddy Fox then cleverly drew away and had a wide margin over Malcolm. The latter moved up steadily, working his way through the field, but hung badly in the final sixteenth.

The Code, which was outrun in the early stages, came with a rush and was a rapidly going third. Critic had no trouble saving fourth place from Turf Idol. The latter was on the outside all the way and quit under pressure.

The weather was excellent and the track was drying out speedily.

The summaries:

FIRST RACE—Purse $1,000; claiming; all ages; six furlongs.

Sir Barley, 111	(Goodrich)	5-1	8-5	4-5
Joan Shirley, 108	(Riley)	....	7-5	7-10
Clemmie, 110	(Pardomo)	....	....	1-3

Time—1:16 1-5. My Pardner, Bernad Bee, Jehu and Phi Delta also ran.

SECOND RACE—Purse $1,000; claiming; all ages; six furlongs.

Vandion, 113	(Townrow)	5-2	4-5	2-5
Jimmy Finn, 113	(Goodrich)	....	3-1	7-5
Bob's Best, 108	(Mitchell)	....	....	1-5

Time—1:17 3-5. Chester, Oh Me, Broadmoor, Ranch Lass and Crafty Saint also ran.

THIRD RACE—Purse $1,000; claiming; all ages; six furlongs.

Mozart, 111	(Logan)	4-1	7-5	7-10
Bobbitalong, 108	(Edwards)	....	1-5	2-5
Coaster, 106	(Baker)	....	....	1-1

Time—1:18. Mad Sketch, Vulcain Park, Teal and Tid Bit also ran.

FOURTH RACE—Purse $1,000; claiming; 3-year-olds; five and a

Dunlap of Princeton Scores a 73 to Win Medal in Pinehurst Golf

PINEHURST MEDAL IS WON BY DUNLAP

Princeton Golfer Leads Midwinter Tourney Qualifiers for Fourth Time With a 73.

F. K. WILSON OF YALE 2D

W. M. Swoope and Hunter Tie for Third at 76—Richard Chapman and Fownes Grouped at 79.

PINEHURST, N. C., Dec. 28.—George T. Dunlap Jr. of New York, Princeton golfer, won the medal here today in the qualifying round of the twenty-seventh annual mid-Winter tournament, when he shot a 73 over the No. 2 course to lead eighty-odd starters.

Dunlap, who is the defending champion, is always in rare form in this annual golf event here. Not only has he won the event for the past four years in succession, but he has taken the medal for the fourth time this year. It was five years ago that Dunlap, then 16 years old, attracted attention by winning the qualifying medal from a good field of players, and since that time Dunlap has produced sterling golf each year regardless of the size or class of the tournament.

Dunlap finished two strokes ahead of one of his rivals in college golf, Forbes K. Wilson, a Yale junior from York Harbor, Me., who carded a 75. Wilson is a capable golfer, who has won the Maine amateur and open titles and was runner-up to Dunlap here last year. Tied for third place in the qualifying was a Yale teammate of Wilson's, Walter M. Swoope of Philadelphia, who had a 76.

Other Yale Men Qualify.

The only golfers capable of breaking the ranks of the collegiate stars were James T. Hunter of North Adams, Mass., who tied Swoope for third place; William C. Fownes Jr. of Oakmont, a former national amateur champion, and Richard Chapman of Greenwich, Conn., a Pomfret Prep School boy. Fownes, who was medalist last year, scored a 79, as did Chapman. Richard Wilson of Southern Pines turned in a 78.

Two other Yale golfers made the first division—J. J. Chickering Jr. of New York, with 80, and Carlo M. Paterno of New York, with 82. W. P. Arnold Jr. of Boston, a Harvard entry, failed to qualify.

Dunlap Goes Out in 35.

Dunlap was out in 35, one under par. Coming back the Princetonian had a great chance to break 70 and came to the home hole with a 4 for a 71, but took a 6. He had three birdies.

Wilson was out in 42, but had the best inward card of the day, a fine 33, two birdies bringing him under the par of 35.

The cards:

Out—										
Par	4	4	4	3	4	5	3	5	4	36
Dunlap	5	4	4	4	3	4	4	5	4	38
Wilson	4	6	4	4	4	5	5	4	4	42
In—										
Par	4	4	4	4	4	3	5	3	4	35—71
Dunlap	5	3	5	5	4	3	4	3	5	38—73
Wilson	3	4	4	4	3	3	4	3	5	33—75

FIRST ROUND PAIRINGS.

Williams vs. Chickering.
J. D. Chapman vs. F. K. Wilson.
Hyatt vs. Pierson.
Rudel vs. Dunlap.
Richard Chapman vs. Fownes.
North vs. Hunter.
Thomson vs. Swoope.
Paterno vs. Richard Wilson.

THE SCORES.

First Sixteen.

G. T. Dunlap Jr., New York	35	38—	73
F. K. Wilson, York Harbor, Me.	42	33—	75
W. M. Swoope, Philadelphia	38	38—	76
J. T. Hunter, North Adams, Mass.	39	37—	76
Richard Wilson, Southern Pines	38	40—	78
Richard Chapman, Greenwich, Conn.	39	40—	79
William C. Fownes Jr., Pittsburgh	42	37—	79
J. J. Chickering Jr., New York	38	42—	80
R. D. Thomson, New York	39	41—	80
Jack Rudel, Montreal	42	38—	80
Winthrop Williams, New York	42	38—	80
William North, Chicago	46	35—	81
C. M. Paterno, New York	39	43—	82
J. D. Chapman, Greenwich, Conn.	42	40—	82
Andrew Pierson, Cromwell, Conn.	41	41—	82
W. D. Hyatt, Toledo	42	40—	82

Second Sixteen.

N. P. Ray, Toledo	41	42—	83
R. G. Morrison, Pittsburgh	40	43—	83
W. P. Arnold Jr., Boston	41	43—	84
A. S. Jenks, Manchester, Vt.	40	44—	84
Ray Babcock, Pittsburgh	44	41—	85
G. W. Sprague, Maplewood, N. J.	40	47—	87
Wallace Zweiner, Detroit	45	42—	87
C. W. Swoope, Philadelphia	45	42—	87
R. J. Blue, Aberdeen, N. C.	42	47—	89
D. J. Kiley Jr., Boston	44	45—	89
W. Healey, New York	44	45—	89
G. W. Statzell, Philadelphia	44	46—	90
J. P. Williamson, Wilkes-Barre, Pa.	46	45—	91
E. P. Merwin, Stockbridge, Mass.	45	46—	91
C. C. Buckminster, Boston	52	40—	92
E. N. Marshall, Boston	45	47—	92

Third Sixteen.

R. J. Breed, Danvers, Mass.	47	45—	92
H. G. Phillips, New York	46	46—	92
Fred Woistenholm, Philadelphia	47	45—	92
C. H. Baker, New York	47	46—	93
G. A. Law Jr., Boston	44	49—	93
G. W. Mansfield, Boston	46	47—	93
E. M. Paterson, Boston	44	49—	93
William Fuller Jr., New York	46	48—	94
O. C. Hutchinson, Detroit	49	45—	94
C. S. Strout, Biddeford, Me.	47	46—	93
Frederick Holmes, Annapolis	48	47—	95
E. H. Rackham, Detroit	48	49—	97
C. N. Edwards, Freeport, N. Y.	47	50—	97
Tom Rudel, Montreal	51	46—	97
C. M. Rudel, Montreal	51	46—	97
W. P. Arnold, Boston	50	48—	98

Fourth Sixteen.

G. T. Mager, White Plains, N. Y.	50	49—	99
E. M. Saunders, Montreal	50	49—	99
Maxwell Morris, New York	48	52—100	
H. M. Dingley, Auburn, Me.	52	48—100	
F. A. Reed, Winchester, Mass.	50	51—101	
H. Jones, Wareham, Mass.	52	49—101	
L. J. Smith, North Hills, L. I.	47	54—101	
H. G. Gans, New York	54	48—102	
Lawrence Barr, Pittsburgh	53	51—104	
W. S. Welch, Albany, N. Y.	49	55—104	
A. P. Dysart, Pittsburgh	52	52—104	
C. A. Chandler, Atlanta	53	53—106	
R. P. Hotchkiss, New Haven	53	51—104	
H. G. Chatfield, Boston	54	51—105	
B. V. Covert, Lockport, N. Y.	55	51—106	
C. V. Paterno, New York	57	50—107	

MRS. ARNOLD'S 85 WINS IN SILVER FOILS GOLF

Net Score Takes Class A Trophy —Mrs. Chapman Captures Low Gross With 91.

PINEHURST, N. C., Dec. 26.—Mrs. W. P. Arnold of North Abington, Mass., won the Class A trophy in the Silver Foils tournament today with a net 85. Her gross score was 94. Mrs. J. D. Chapman of Greenwich won the low gross with 91. Class B went to Mrs. G. W. Statzell of Philadelphia with 108—37—71. Miss Virginia Marshall of Boston being second in the field with a net of 82 from a gross of 110.

THE SCORES.

Mrs. G. W. Statzell, Philadelphia	108	37—	71
Miss Virginia Marshall, Boston	110	28—	82
Mrs. W. P. Arnold, Boston	94	9—	85
Miss Constance Stanley, Cleveland	107	20—	87
Mrs. M. W. Marr, Boston	98	10—	88
Mrs. Bell, Bronxville	127	37—	90
Mrs. A. B. Jenks, Manchester, Vt.	106	17—	89
Mrs. A. B. Higgins, Yonkers	96	10—	86
Miss Elizabeth Rudel, Montreal	104	14—	90
Mrs. H. H. Rackham, Detroit	96	7—	89
Mrs. J. D. Chapman, Greenwich, Conn.	91	21—	91
Mrs. F. S. Keating, Boston	102	9—	93
Mrs. J. P. Williamson, W.-Barre	114	15—	99
Mrs. M. W. Brumbaugh, Huntingdon, Pa.	125	18—	107

Three Former Winners to Run For Alfred E. Smith Trophy

Eight men, including three former winners, will toe the mark in the Columbus 500 for the Alfred E. Smith Trophy, one of the features of the fourth annual track and field meet of Columbus Council, K. of C., and the opening event of the 1930 indoor season, at the Twenty-third Regiment Armory a week from Saturday.

The three previous winners are Bernie McCaffrey, Holy Cross, 1929 victor; Oliver Proudlock, Newark A. C., 1928, and Vincent Lally of Columbus Council, 1927. Other competitors will be Eddie Blake of the Boston A. A., place winner in the 600-yard national indoor championship, national senior outdoor 440-yard run and national junior 880-yard run; Victor Burke of Georgetown, W. H. Warden of the N. Y. A. C., Vic Biesiakiewicz of the Millrose A. A., and Arnold Noyes of the Boston A. A., national junior 440-yard titleholder.

JACKSON OF GIANTS TOPS SHORTSTOPS

His Fielding Mark for 1929 Was .969, Official National League Averages Show.

CRITZ'S .984 A NEW RECORD

Reds' Star Breaks Adams's Mark for Second Basemen—Cubs Set New Fielding Record.

Travis Jackson, captain of the New York Giants, was the National League's leading shortstop for the season of 1928, according to the official fielding records released for publication today. Jackson, playing in 149 games, compiled an average of .969 to finish 8 points ahead of the veteran Walter Maranville of the Braves.

Three individual league records were broken and one tied during the past season. One new mark was set by Hughie Critz of the Reds, who leads the second basemen with an average of .984. The former highest average for a second baseman was .983, made by Earl Adams of the Cubs in 1925.

Earl Clark of the Braves, although not leading the outfielders, set records for put-outs and chances accepted in a single game when on May 10 he had twelve put-outs and one assist in centre field. The former record for put-outs was eleven, made by Max Carey while with the Pirates in 1921, and the former mark for total chances accepted was eleven, held by seven National League outfielders.

Allen Tops Outfielders.

Ethan Allen of the Reds was the leading outfielder in the league with a percentage of .988. Earl Sheely of the Pirates tops the first basemen with .996; Andy High of the Cardinals leads the third basemen with .9672, just beating Arthur Whitney of the Phillies, who had .9671.

While Mike Gonzales of the Cubs is the nominal leader among the catchers with an average of .992 for sixty games, the actual leader is Walter Lerian of the Phillies, who caught 108 games for an average of .986.

Horace Ford of the Reds had eleven put-outs at shortstop on Sept. 18, thereby tying the record set by William Fuller of the Giants on Aug. 20, 1895.

Twenty-one pitchers fielded for 1,000 the past season, but the leader of this group is Dazzy Vance of the Robins, who accepted sixty-two chances without an error.

Cubs Take Fielding Honors.

The club fielding honors went to the Cubs, who just topped the Giants with a mark of .9754. The Giants had .9748. The Cubs' figures set a new record for the league, displacing the mark of .9752 set by the Chicagoans in 1928. The league fielded for a grand average of .9712 to set another record, this mark wiping out the record set in 1928 when the clubs fielded for .9706.

Another league record was set when the Cubs and Reds executed nine double plays in a game on July 3. The Cubs made five of these and the Reds four. The former record of eight in a game had been achieved four times in previous years.

The Cubs led the league in double plays for the season with 169, and also made the most put-outs, 4,190. The Giants had the most assists, 2,005, and the most total chances, 6,280; the Braves made the most errors, 204, and the most passed balls, fourteen, and the Phillies had the most runners left on the bases, 1,257.

Sports of the Times

Reg. U. S. Pat. Off.

By ROBERT F. KELLEY.

(Pinch Hitting for John Kieran.)

THERE will be, very probably, clammy breezes and the dull gray of Winter for those who stamp their feet on the concrete entrances to Madison Square Garden this evening, but behind the setting of this will be the softness of Summer breezes stirring the leaves of palm trees. There will be, that is, if the handlers of tonight's affair between Tuffy Griffith and Johnny Risko are to be believed.

It has come to the point where a heavyweight needs do no more than set foot within the portals of the Garden in order to become involved in some sort of an elimination. Tonight, say the managers of the performance, the elimination is one looking toward an opponent for Jack Sharkey at Miami in February.

In turn, the winner of tonight may have to do more eliminating before reaching Florida's balm, and when he gets there, it is just to join in the apparently endless elimination that began the day the eminent bibliophile scraped the resin from his feet.

An Odd Elimination.

It would appear from a somewhat detached viewpoint that whatever eliminating is done tonight must be done by the rather sleepy appearing young man from Iowa. Mr. Risko has been eliminated so many times that he has begun to bounce, and it is doubtful that even with the tradition of the past year's Miami affair to go by much excitement could be stirred by the appearance in the Southern ring of the Cleveland Baker Boy.

No famous climate ever received more generous advertising than did the climate of Florida last year following the Morris Dance engaged in by Young Stribling and Sharkey. Some of the survivors insist to this day that the langorous, semi-tropical atmosphere was the only thing that prevented wholesale rioting. These critics go so far as to blame the gentleness of the gladiators on this same pervasive ozone.

Griffiths is engaging in his second or third elimination. The count on Risko is disputed and nothing definite has been established on it. It begins to appear that the only way of making eliminations in the heavyweight ranks count would be to equip the actors with some ancient Roman cesti, the forefathers of the more recently favored brass knuckles.

The Men Who Came Back.

Risko has come back from his latest elimination which ended against the dark, bleak-looking countenance of one Max Schmeling of Germany. At the time when the Cleveland fighter fell before the German, it seemed very probable that this time the cure would take effect. But that was recoging without the elastic qualities of the Baker Boy. So long as there remains any eliminating, Johnny Risko will be among those present.

Griffith, it will be remembered, was unfortunate enough to encounter a Braddock of Jersey City with impressive but, very apparently, not lasting results. The change in Griffith, it is explained, comes through his decision to desert the light heavyweights and invade the ranks of the heavyweights.

This sort of logic is a bit hard to follow, but it seems to work well in both directions. That is, a medium-sized heavyweight is able to wander into either division as the spirit, or the gloves of some opponent, move him. Griffith, able to go only so far as a light heavyweight, moves on to take on larger men. Perhaps the bigger target makes it easier for him.

In the course of his wandering he reached Chicago on the same evening that Paulino Uzcudun was there. The pair got together, held a little elimination of their own, and here is Griffith back in Madison Square Garden again, he having done the eliminating in the Chicago affair.

Another Blow for Art.

There will, very probably, be a goodly number on hand for the evening's engagement tonight. There is, quite often, solemn discussion of the manly art of self-defense. But there is very seldom a great deal of pay in the profession for those most adept at it. As a matter of fact, those most proficient at self-defense are what is known as poor drawing cards.

The size of the gathering tonight will be made by the fact that Griffith has been in possession of the manly art of attack. In other words, he has been able to hit, which is the reason why the followers of the game line up at box offices.

The bigger they are the harder they fall, and the big fellows have supplied all of the record gate receipts in the history of boxing. They are not often able to box as well as members of the smaller divisions of their craft, but they draw more money at the gate.

This matter of size in the end may eliminate both of the men engaged in tonight's fracas. They are heavyweights, but not out of the ordinary as regards size. During the next month, a great shadow will fall over these shores os Victorio Campolo returns here. Campolo has to enter subway trains on his hands and knees. He would make an awe inspiring sight on his way to the canvas, much like the fall of a dynamited chimney. For this reason he may get the call to Miami.

The Anxious Waiting.

As a matter of fact, about the only chance Griffith has for a free ticket to Florida lies in a quick, sensational finish of the admittedly resilient Risko. The directors of the Garden are sitting anxiously, almost desperately, hoping for a heavyweight somewhere to throw off the lassitude that seems to have gripped the class as a whole.

In the recent history of boxing, Tunney's brief interlude was the only one where a methodical, painstaking champion held anything in the way of box-office appeal. And Tunney was aided, more or less, by the slightly valuable cooperation of one Jack Dempsey.

It is doubtful that there will be any more battles of the century until some fighter comes along who can lace into things with a crisp, clean decisiveness that wipes out completely in the minds of the spectators any idea of the art of self-defense and leaves only the picture of thrusting, stabbing attack.

HOPPE QUITS FIELD IN TITLE CUE PLAY

Withdraws From World's 3-Cushion Tourney Carded Next Week —Hall May Take Place.

Willie Hoppe, famous cueist, has withdrawn from the field which will compete for the world's three-cushion billiard championship to be played here starting next Friday.

This was made known yesterday by Hoppe, who explained that for business reasons he would be unable to compete in the tourney. His withdrawal occasioned considerable surprise in billiard circles, for he was looked upon as a possible successor to Johnny Layton, the defending titleholder.

Hoppe twice was runner-up for the championship, and in fact the three-cushion crown virtually is the only major billiard title he has not held during his thirty years of active competition.

With Hoppe out of the competition, it is likely that Allen Hall of St. Louis, who has been one of the prominent three-cushion contenders in the past few years, will be named to fill Hoppe's place.

WILLIAMS IS CUE VICTOR.

Defeats Faughman by 300-293 in English Billiards Tourney.

S. Williams, M. Solsby and M. Faughman were the winners in matches played in the Manhattan English billiards amateur championship tournament at Lawler Brothers' Manhattan Billiard Academy last night.

After losing to Williams, 300 to 293 in forty innings, Faughman defeated Pat Burns, 300 to 240 in sixty innings. Solsby vanquished W. Marlett, 300 to 283 in fifty-nine innings. High runs were Williams 21 and Faughman 20, Solsby 13 and Marlett 18, Faughman 16 and Burns 18.

Matsuyama Defeats McGill.

Kinrey Matsuyama defeated Eddie McGill, 200 to 32 in four innings, in an 18.2 balkline match at Lawler Brothers Brooklyn Billiard Academy last night. Matsuyama's high run was 90 and McGill's 16.

Five Cubbens Brothers Beat Another All-Family Quintet

WEST MILFORD, W. Va., Dec. 26 (AP).—The Cubbens boys played the West boys at basketball tonight and upheld the family pride by winning, 29 to 28, to the delight of their father and manager, E. H. Cubbens, Shinnston justice of the peace.

The members of each team consist of brothers, the Cubbens boys being Kenneth, George, Ed, Harry and Claude. Their opponents were F. West, H. West, L. West, P. West and B. West, all of West Milford. The score at half time was 14-14.

TABERSKI CLICKS 102 TO WIN IN 2 INNINGS

Defeats Greenleaf in Afternoon, but Loses in Evening—Leads Champion, 4 Blocks to 2.

Ralph Greenleaf, world's champion, and Frank Taberski, former world's titleholder, divided the fifth and sixth blocks of their pocket billiard match at the Strand Billiard Academy yesterday.

They are playing their twelve-block match on the block basis, but in the event of a tie the winner will be determined on points. The match will end on Sunday. Taberski now leads in blocks won, 4 to 2, and in points, 685 to 543.

Yesterday afternoon's session required only two innings. Taberski ran out with high run of 102 in the second inning after making 23 in the first inning. Greenleaf broke the balls and registered 47 in the second inning.

Last week at Detroit in the world's championship competition, Greenleaf, playing against Taberski, set a world's record by running out in two innings.

Greenleaf captured the evening block, 125 to 70, in 15 innings. The champion clicked 56 in the eighth inning for his high run.

HOPPE WINS TWICE IN COCHRAN MATCH

Triumphs, 50-49 and 50-38, to Lead by 13 Points in First 2 Blocks at 3 Cushions.

Willie Hoppe got off to a 13-point lead by winning the first two blocks of his three-cushion match with Welker Cochran at Dwyer's Broadway Academy yesterday. Hoppe's total now is 100 and Cochran's 87. They are playing an eight-block, 400-point match which will end Sunday. The match is being played on a point basis.

Yesterday afternoon's session was the best of the day, Hoppe triumphing by the narrow margin of 1 point, the score being 50 to 49. The block went thirty-nine innings. Hoppe clicked 13 for a high run and Cochran made 6 in his best effort.

The night's play was a little slower, the block going forty-one innings, but Hoppe's superiority was much more apparent. He won by 12 points, the score being 50 to 38. Each had a high run of 5.

MAYO BREAKS EVEN.

Defeats Walters After Losing to Bergman in Title Cue Play.

Nelson B. Mayo broke even in two matches played in the Manhattan section of the National Class C 18.2 balkline championship tournament at Lawler Brothers Manhattan Billiard Academy last night. In another Manhattan division encounter Jack Ward was the winner. Two matches in the Brooklyn section played at Lawler Brothers Brooklyn Academy resulted in triumphs for Eddie McGill and James Clemens.

After losing to Howard Bergman, 150 to 112 in 33 innings, Mayo defeated Lou Walters, 150 to 122 in 30 innings. Mayo and Bergman each had a high run of 25. Against Walters Mayo clicked 32 and Walters made 11. Ward vanquished Emmett Crozier, 150 to 94 in 34 innings. Ward's high run was 15, Crozier's 27.

McGill defeated Robert Carlson, 150 to 96 in 33 innings, and Clemens disposed of William Hewitt, 150 to 124 in 67 innings.

GRIFFITH AND RISKO WILL FIGHT TONIGHT

Heavyweight Rivals Scheduled for 10 Rounds in Feature Bout at the Garden.

Tuffy Griffith of Sioux City, who has scored ten knockouts in thirteen bouts since he turned heavyweight, will get his big chance when he meets Johnny Risko of Cleveland in the main ten-round bout at Madison Square Garden tonight.

If young Griffith can register an impressive victory over Risko he may be selected as the opponent for Jack Sharkey in the bout to be held at Miami, Fla., on Feb. 27. Risko is just as keen to earn the right to battle Sharkey and will do his best to achieve that goal at the expense of Griffith.

It will not be the first meeting between Griffith and Risko. Griffith holds a victory over Risko as a result of their previous bout, which ended when Risko was declared the loser by a foul.

None of the knockout victims of Griffith is a leading boxer, but he flattened those ten heavyweights in short order. The ten are:

Dr. Ludwig Haymann in four rounds, Sandy Siefer in one, George Cook in four, Big Boy Peterson in four, Jack Stanley in two, George Gamas in two, Jack Williams in two, Jack Murphy in one and Chick Doris in two. Griffith went the limit but won his bouts with A. Friedman and Paulino Uzcudun.

Risko's string of triumphs includes decisions over Paulino and Sharkey.

Harold Mays will meet Paul Cavalier and Joe Sekyra will face Larry Johnson in other ten-round bouts on the same card. A six-rounder will bring together Marty Fox and Eddie Herbst. Jack Goodwin and Elpidio Pizario are slated to box four rounds.

Charley Charneski, New Jersey bantamweight, will battle Sammy Tisch, former National Guard champion, in the feature ten-round bout at the Twenty-second Engineers Armory, West 168th Street, tonight.

Georgie Goldberg and Harry Sankey will clash in the main ten-rounder at the 106th Infantry Armory in Brooklyn tonight. Three eight-rounders and one six-rounder complete the card.

HOUCK WINS SHOOT AFTER TRIPLE TIE

Scores Six Straight to Capture Mistletoe Cup From Schaeffer and Shisler.

Special to The New York Times.

LEBANON, Pa., Dec. 26.—Scoring thirty-four out of their respective flyers, Lemuel J. Houck, University Club, New York City, tied with Charles H. Wilbank, Prospect Park Country Club, Philadelphia, and John B. Hoffman, Bergen Beach Gun Club, Brooklyn, for the high scoring honors in the holiday wing-shooting event of the Pleasant Hill Gun Club today.

Three runners, Houck, Harrison D. Schaeffer, Pottstown, and George F. Shisler, Elizabethtown, accounting for twenty straight flyers each, divided the honors in the Yuletide Handicap, the feature. In the shoot-off for the Mistletoe Cup, miss-and-out, Houck won with six straight additional scored.

In the Hollyberry Special, fifteen flyers, an added event, Alexander C. Schwarz, Philadelphia; Hoffman and Wilbank tied on fifteen straight flyers for the honors despite the blinding glare caused by the sun shining on the snow-covered ground.

THE SCORES.

YULETIDE HANDICAP, 20 FLIERS.
Handicap Rise 28 to 31 Yards.

J. Houck, New York City	(30)	20
Harrison D. Schaeffer, Pottstown	(30)	20
George F. Shisler, Elizabeth	(30)	20
John B. Hoffman, Brooklyn	(30)	19
David J. Tobias, Lebanon	(30)	19
Earle D. Meiet, Allentown	(30)	19
C. H. Wilbank, Philadelphia	(30)	19
Harry M. Birney Jr., New York City	(30)	19
Aled. C. Schwartz, Philadelphia	(30)	19
John L. Engiert, Allentown	(30)	19
Roy H. Brown, Tower City	(30)	18
Fred S. Dieger, Harrisburg	(30)	18
Samuel T. Kurtz, Lebanon	(30)	18
Wayne M. Kern, Lancaster	(30)	18
F. J. Settinger, Reading	(29)	18
Robert S. Ream, Norristown	(29)	18
Walter L. Grill, Reading	(29)	18
John F. Zerbe, Lancaster	(30)	17
Daniel M. Moore, Columbia	(30)	17
John J. Felty, Pine Grove	(30)	17
Edwin G. Snyder, Cleveland	(29)	17
Guy A. Felty, Pine Grove	(29)	17
Charles H. Furrer, Harrisburg	(29)	17
Ralph H. Felty, Pine Grove	(29)	17
E. S. Brumbaker, Warnersville	(30)	16
Dr. Harry J. Gwinner, Pottsville	(29)	16
Paul R. Shirk, Elizabethtown	(29)	16
David J. Early, Palmyra	(29)	16
Wm. H. Hartanek, Brooklyn	(30)	15
John G. Martin, Harrisburg	(30)	15
Charles H. Furrer, New York City	(30)	15
Edward Divett, Wilkes-Barre	(29)	15
Allen A. Frantz, Myerstown	(30)	14
C. G. F. Charlestown, Elizabethtown	(29)	14
Casper J. Line, Reherahurgh	(29)	14

SELLING OUT

Prior to Reorganization

BROMLEY'S

Highest Class Clothiers and Furnishers

5 W. 46th St. at 5th Ave. | 177 B'way Cor. Cortlandt St.

HUNDREDS OF SUITS & OVERCOATS just arrived from our Shops, made up of our Newest Fall and Winter Woolens, all included in this sale. All Bromley's Highest type garments.

ALL "BROMLEY'S" SUITS, OVERCOATS, TOPCOATS & TUXEDOS PRICED UP TO $40.50	Now Selling Out at 28.50
ALL "BROMLEY'S" $50 TO $65 SUITS, OVERCOATS, TOPCOATS & TUXEDOS	Now Selling Out at 38.50
ALL "BROMLEY'S" FURNISHINGS HATS and SHOES	Now Selling Out at 25% OFF
Special Assortment Bromley Neckwear	95c

Many of the Furnishing Items are Suitable for Holiday Gifts. Come in Early and Make Your Selections.

"ONE FLIGHT UP"—CLOTHING ONLY AT THIS STORE.

NEW YEAR'S EVE.

RUBY VALLÉE IN PERSON

AND HIS CONNECTICUT YANKEES

At His Beautiful Supper Club

VILLA VALLÉE

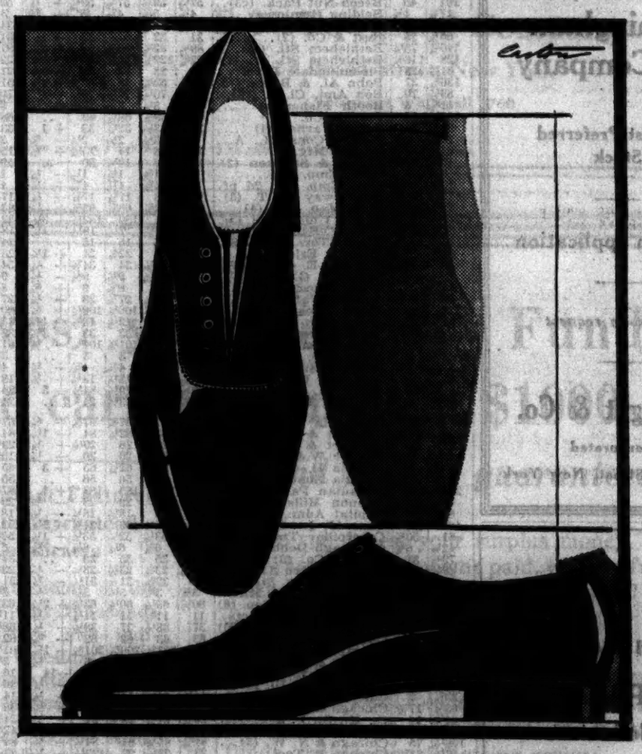
"10 EAST" 60TH STREET

Price range (covering everything) $15 to $30 per plate.

Reservations filled in order of receipt phone "Jean" VOLunteer 6351

Saturday Tea Dances in Vogue

NETTLETON SHOES



The perfect shoe for evening wear? It should be distinguished, light in weight and so comfortable that feet won't feel fatigued after several fox-trots. That perfect shoe, gentlemen, is in our stores. The Nettleton Aberdeen is made of gleaming patent leather. Graceful in its proportions, well fashioned, handsome, Aberdeen is $15.

Weber and Heilbroner

CLOTHES · HATS · SHOES · HABERDASHERY

SHOES AT THESE STORES

24th and Broadway | Nassau and John | 30 Broad | 10 Cor'dt—179 Broadway
34th and Broadway | Nassau and Spruce | 381 Fulton Street—Brooklyn
42nd and Madison | 57th and Broadway | 800 Broad Street, Newark

Official 1929 Fielding Averages in the National League

FIRST BASEMEN.

	G.	PO.	A.	E.	DP.	PC.
Sheely, Pittsburgh	139	1292	83	5	102	.996
Terry, New York	149	1575	111	11	146	.994
Kelly, Cincinnati	147	1407	103	12	137	.993
Grimm, Chicago	120	1228	74	10	114	.992
Bottomley, St. L.	145	1547	78	12	123	.991
Ornatti, St. Louis	10	83	5	1	4	.989
Slaughter, Brklyn	113	1063	47	13	76	.987
Grantham, Phila.	12	71	1	1	5	.986
Hurst, Philadelphia	154	1509	112	24	125	.985
Hendrick, Brooklyn	39	330	33	7	28	.983
Keller, Boston	154	1598	111	29	131	.983
Tolson, Chicago	31	259	16	7	21	.975

SECOND BASEMEN.

	G.	PO.	A.	E.	DP.	PC.
Critz, Cincinnati	104	210	395	10	72	.984
Selph, St. Louis	16	29	29	1	3	.983
Ford, Cincinnati	43	84	152	5	30	.980
Rhiel, Brooklyn	47	94	137	5	16	.979
High, St. Louis	32	59	93	3	16	.976
Hornsby, Chicago	154	336	547	23	102	.9731
Bartell, Pittsburgh	70	213	212	12	45	.9725
L'Esgare, Boston	138	324	437	23	94	.971
Frisch, St. Louis	121	265	374	21	66	.970
Grantham, Phila.	79	205	228	13	54	.967
Thompson, Phila.	148	385	512	33	103	.965
Cohen, New York	94	237	313	20	52	.964
Flowers, Brooklyn	39	94	109	8	17	.962
Reese, New York	44	104	163	11	24	.958
Moore, Brooklyn	74	135	236	17	31	.956
Farrell, 1 Boston; 28 New York	29	62	93	7	12	.945
Adams, Pittsburgh	20	33	45	5	7	.940
James, Boston	33	70	96	9	17	.949

THIRD BASEMEN.

	G.	PO.	A.	E.	DP.	PC.
Beck, Chicago	33	18	70	3	5	.970
Frisch, St. Louis	13	9	32	1	4	.977
Clarke, Pittsburgh	15	12	18	1	3	.968
High, St. Louis	15	9	34	2	4	.960
Whitney, Phila.	154	101	333	17	29	.9671
Lindstrom, N. Y.	126	134	265	14	24	.966
Stripp, Cincinnati	85	49	120	7	4	.960
Gilbert, Brooklyn	154	127	371	19	15	.966
Bell, Boston	147	107	290	15	18	.963
Traynor, Pittsburgh	130	148	235	20	23	.951
McMillan, Chicago	120	131	220	21	19	.944
Adams, Pittsburgh	15	7	20	2	1	.932
Driesen, Cincinnati	96	77	157	17	9	.932
Farrell, New York	25	23	49	6	6	.925
Dees, Boston	84	53	152	4	3	.981

SHORTSTOPS.

	G.	PO.	A.	E.	DP.	PC.
Jackson, New York	149	329	559	28	110	.969
Maranville, Boston	145	319	536	35	104	.961
Pittenger, Cincin.	56	107	153	12	37	.956
Bancroft, Brooklyn	102	224	309	25	45	.9551
English, Chicago	154	329	497	39	107	.9538
Fuller, Cincinnati	109	230	369	30	86	.9529
Bartell, Pittsburgh	97	179	248	21	42	.9529
Thevenow, Phila.	90	188	296	24	56	.9327
Moore, Brooklyn	63	129	160	21	34	.9481
Gelbert, St. Louis	146	338	499	46	95	.9478
Beck, Chicago	14	34	48	4	15	.947
Warner, Brooklyn	17	34	33	5	8	.946
Fribers, Phila.	73	132	190	27	32	.940
Jones, Coburn, Phila.	15	28	29	5	6	.9193
Clarke, Pittsburgh	41	73	132	15	19	.9192
Adams, Pittsburgh	30	33	58	10	8	.901

OUTFIELDERS.

	G.	PO.	A.	E.	DP.	PC.
Brickell, Pitts.	27	54	3	0	0	1.000
Mueller, Boston	24	45	1	0	0	1.000
Cooney, Boston	16	45	0	0	0	1.000
Boyle, Boston	17	32	1	0	0	1.000
Cullop, Brooklyn	11	23	2	0	0	1.000
Boettger, St. Louis	60	137	4	1	0	.993
Friberg, Phil.	40	103	9	1	1	.991
Peel, Philadelphia	30	94	3	1	1	.990
Allen, Cincinnati	137	393	12	5	2	.988
Waner, Lloyd, Pitts.	151	450	22	6	6	.987
Waner, Paul, Pitts.	143	328	16	5	3	.986
Heathcote, Chicago	52	131	4	2	2	.985
Stephenson, Chi.	130	245	9	4	4	.984
Roush, New York	107	248	18	5	5	.983
Clark, Boston	114	284	7	5	1	.9789
Purdy, Cincinnati	42	84	3

TRANSACTIONS ON THE NEW YORK STOCK EXCHANGE

THURSDAY, DECEMBER 26, 1929.

Day's Sales.	Tuesday.	Monday.	A Year Ago.	Two Years Ago.
2,576,740	1,996,050	3,491,770	3,566,750	2,445,810

Year to Date.	Same Period 1928.	1927.	1926.	1925.
1,113,164,700	908,177,812	573,584,550	447,761,437	453,212,899

1929. High.	1929. Low.	Stock and Dividend Rate.	First.	High.	Low.	Last.	Net Ch'ge.	Closing Bid.	Closing Ask.	Sales.
126⅛	42⅝	Montgom. Ward (2)	44¾	44¾	44¾	44¾	+ 1⅝	44½	44¾	46,400
31¾	3½	Mont. R. Coal (40c)	5¼	5¼	5	5	+ ⅛	5	5¼	1,500
31¾	3½	Motor Meter G. & E.	5	5	5	5		5	5¼	1,500
142	36	Motor Prod. (†10)	55	55	54	55	+ 2⅝	55	57	200
55½	21	Motor Wheel (3)	26⅞	27¼	26⅞	27¼	+ ⅛	27¼	27⅝	1,700
51½	10	Mullins Mfg.	14⅛	14⅛	13¾	14		12	14⅞	400
102¾	57	Mulins Mfg. pf. (7)	57	57	57	57	+ 3	55	58	10
100¾	14⅛	Murray Corp. (b2% stk.)	18	20⅜	17⅝	19⅝	+ 1⅝	19½	19⅝	14,700
67½	30	Myer (F. E.) & Br. (2)	39	39½	39	39½	+ 1½	35	39	300
118⅝	40	Nash Motors (6)	53¾	54⅝	52⅝	54	+ 1	53¾	54¼	18,900
41½	14⅝	Natl. Acme (1½)	16⅝	17⅛	16⅝	17⅛	+ ⅛	17	17⅜	1,000
48¾	11	Natl. Air Transport	11	11⅛	11	11⅛	+ ⅛	11	11⅜	400
71	9¼	Natl. Bellas Hess (†1)	9¾	10¼	9¾	10	+ ⅜	9¾	10¾	2,300
118	58¾	Natl. Bellas H. pf. (7)	60	61	58¾	59¾	+ 1⅛	59	62	300
236½	140	Natl. Biscuit (†7½)	171¼	171¾	170	170	+ 1⅝	170	172¾	200
71½	65¾	Natl. Bisc. new w. i.	69¾	69¾	65¾	69¾		69¾	70	1,200
148¾	59	Natl. Cash R. A (1½)	70	74¾	70	74	+ 3½	74	74½	5,200
86⅞	36	Natl. Dairy Prod. (12)	45¾	48	46¾	48¾	+ 2	48¾	47	7,800
37⅝	20	Natl. Dept. Stores	21	22	21	22		20	22	200
58	15	Natl. Dist. Prod.	29	30	29	30	+ 1¼	30	30	400
141½	139	Natl. Lead, pf. A (7)	138¾	139¾	139¾	139¾		138	141	80
71⅜	23	Natl. Pow. & Lgt. (1)	30⅞	31	29⅞	30¼	+ ⅜	30¼	30⅝	4,200
17	2	Natl. Radiator	2	2	2	2		2	2	200
3⅜	1	Natl. Rys. of M. 2d pf.	2	2	2	2		2	2	200
144	95¼	Natl. Supply (†7)	100¾	100¾	100¾	100¾	+ ¾	100	102	1,000
117	111¾	Natl. Supply pf. (7)	111¾	111¾	111¾	111¾	+ ¾	111¾	114¾	20
155	76¾	Natl. Surety (5)	76¾	76¾	76¾	76¾	+ 3	75	79	200
91¾	31½	Natl. Tea (2)	35	35	35	35		35¾	36	400
62⅞	23¼	Nevada Con. Cop. (3)	29	30¼	29	29		29	30	4,700
103	42	Newport Co. A (3)	55	55	55	55		55	55	200
113	35¼	New Orleans (3&) (7%)	35½	35⅞	30	30¾	+ ¾	30¼	40	4,600
256½	160	New York Central (8)	165⅞	171⅛	165¾	171⅞	+ 2¾	171	171¾	3,600
192¾	110	N. Y., Chi. & St. L. (6)	131	132	131	132		132	135	200
279	153	N. Y. & Harlem (5)	185¼	185¾	185¾	185¾	+ 2¾	185¾	190	20
132¼	80¾	N. Y., N. H. & H. (6)	111	111¾	111	111¾	+ ¾	111¾	115¾	2,500
32	8	N. Y. Ont. & Western	14⅜	14⅜	14⅜	14⅜		14⅜	14⅝	1,000
41	3½	N. Y. State Rwys. pf.*	3¾	3¾	3¾	3¾		3½	4	50
48¾	15	Norfolk Southern	15	15	15	15		10	14	100
290	191	Norfolk & West. (†12)	228	228	228	228	- 1	227	228	200
182¾	66½	North. Am. (b10% stk.)	90¼	94	90¼	93¾	+ 3	93¾	93½	8,100
54⅛	45	North. American pf. (3)	50	52	51¾	51¾		51	52	300
64½	41½	North Gen. Lloyd (3.41)	42¾	42¾	42	42	+ ¼	42¾	42⅝	700
118⅝	76¾	Northern Pacific (5)	86	86¾	85¾	86⅞	+ ¼	86	86⅞	800
114¾	75	Northern Pac. ctfs. (5)	84½	85¼	84½	85¾	+ ⅛	85	86	800
32	8¼	Oil Well Supply	8½	8¾	8½	8¾	- ⅜	8¾	9	1,500
106¾	88¾	Oil Well Supply pf.(7)*	89	89	89	89	- ½	89	110	110
64⅞	8	Oliver Farm Equip.	13½	13¾	13	13	+ ⅛	12⅞	13½	4,200
27	17	Oliver F. Eq. cv. pf.(3)	20⅞	20⅞	20	20	+ ⅛	20	20⅜	800
69	66	Oliver F. Eq. pf. A (6)	67¼	67¾	66	66	+ ¼	66	68	600
10⅝	2¾	Omnibus Corp.	3	3	3	3		3¼	3¾	100
84¾	48½	Oppenheim, Collins (5)	49¾	49¾	48¾	49	+ ⅜	48	50	200
450	195	Otis Elevator (†8)	265	265	265	265	+15	260	265	100
125	115¾	Otis Elevator pf. (6)	120¼	120¾	120	120	+ ¼	119¾	122	100
55	22¾	Otis Steel (2½)	29¾	30¼	29¾	30¾	+ 1¼	30¼	31	1,000
99¾	42	Pacific G. & E. (2)	51¾	52¾	51½	52	+ ¼	52	52¼	1,100
146⅝	55¾	Pacific Lighting (3)	70¾	71¾	70¾	71¾	+ ½	70¾	72	600
37	17⅞	Pacific Mills	19	19	19	19		18	19	100
1¼	1	Pacific Oil stubs	1	1	1	1		1	1¼	1,100
32½	13	Packard Mot.Car(†1.10)	15¼	16⅜	15¼	16⅛	+ 1	16	16¼	34,900
60	40½	Pan-Am. Petroleum	55	56⅞	55	56⅞		56	60	200
69¾	40½	Pan-Am. Petroleum, B.	55¾	56¾	55¾	56¾	+ 1	56	59¾	1,000
47	27	Panhandle P. & R.	43	47	43	47	+ 3	43	47	200
30¾	3	Panhandle P. & R. pf.	4	4	4	4		4	4	100
295	157¼	Paramount Fam.-Lk. (3)	174	174	170	170	+ 2	170	174	1,000
81¾	23	Park & Tilford (2½)	26	26½	26	26¾	+ ¼	26	27	1,000
13⅞	3	Park Utah C. M.	3¾	3¾	3¾	3¾		3¾	3¾	200
21	15½	Parmelee Trans. (1½)	17	17	17	17	+ ⅜	16⅞	17	100
14⅜	3¾	Pathe Exchange	3¾	3¾	3¾	3¾		3¾	3¾	100
30	17	Pathe Exchange, A	24	24	24	24		24	24	100
27⅝	24¾	Patino Mines (3.39)	27¾	27¾	27¼	27¼	+ ⅛	27¼	27¾	700
22⅝	7	Peerless Motor Car	7	7	7	7		7	7	500
60¾	22	Penick & Ford (1)	29	29¾	28¾	29	+ ¼	29	29½	1,100
14	5¼	Penn. Coal & Coke	7	7	7	7		6	7	400
106¾	68	Penney (J. C.)	72	74	72	74	+ 2	74	75	2,100
97	64	Penney (J. C.) pf. (6)	95	95	95	95	- 1	95	95¾	100
27	3¼	Penn. Dixie Cement	5¾	5¾	5¾	5¾		5¾	5¾	1,900
31	20¾	Penn. Dixie Cem. pf. A	30	30	30	30	+ 1	30	31	100
110	72½	Penn. R. R. (4)	74¾	74¾	74¼	74¼	+ ⅛	74¼	74½	8,700
45¾	18¾	Pet Milk (3½)	18¾	18¾	18½	18½		18	19	100
119	38½	Phelps Dodge (3)	39¾	39¾	38¾	39¾	+ ⅜	39¾	39¾	1,300
236	157¼	Phila. Co. (†7)	190	190	190	190	+25⅝	180	200	100
54	47¾	Phila. Co. 6% pf. (3)	51¼	51¾	51¼	51¾	+ ¼	51	51½	100
49	9¾	Phila. & Read. C. & I.	11½	12⅜	11½	12	+ ⅛	12	12	4,200
25¾	5⅜	Philip Morris & Co. (1)	8⅝	8⅝	8¼	8¼		8¼	8¾	2,900
41	24¾	Phillips Pet. (c2)	32⅞	32⅞	32⅜	32⅜	+ ⅛	32⅜	32⅝	2,900
57⅜	10¾	Phoenix Hosiery	12	12	11	11		11	13	200
1	⅛	Pierce Oil	1	1¼	1	1	+ ⅛	1	1½	400
57⅞	½	Pierce Petroleum	2¾	2¾	2¾	2¾		2¾	2¾	900
63⅞	30	Pillsbury Flour (12½)	33¾	33¾	32¾	33¾	+ ¾	33	33¾	700
68	43	Pirelli Co., A (2.86)	45⅞	47¾	45	46	+ ¾	46	46¾	1,100
27¼	17⅛	Pitts. Screw & B. (1.40)	18	18	17⅝	18	+ ⅛	18	18	100
50¾	25	Poor & Co., B (2)	27⅞	27⅞	26⅝	26⅝	+ 1⅛	25¾	26¾	800
50¾	8	P. Rican Am. Tob. B	12	12	12	12	+ ⅛	11	13	900
65¾	40¾	Prairie Oil & G. (12½)	51⅞	52⅞	51¾	51¾	+ ⅜	51¾	52	1,900
65	45	Prairie Pipe Line (15)	57¾	57¾	57	57		57	57	300
25⅞	6¼	Pressed Steel Car	8	8	7⅞	7⅞	+ ⅛	7⅞	8¼	1,500
98	43¾	Procter & Gamble (3)	65¾	65¾	64¾	65¼	+ ¼	64¾	65¾	400
39¾	25¾	Producers & Refiners	8	8	8	8		8	8¼	900
46⅝	25¾	Producers & Ref. pf.	32	32	32	32		30	33¾	10
62¾	35	Prophylactic Br. (12½)*	45¾	46	45¾	46	+ ¾	45	50	50
137⅜	54	Public Svc., N.J.(3.40)	74	76¾	74	76¾	+ 2¾	75¾	76	6,000
124⅞	105	Pub. Svc., N. J. pf.(7)	119¼	119¼	119¼	119¼		118¾	119¾	100
108¾	95	Pub. Svc., N. J. pf.(6)	106¾	106¾	106¾	106¾		106	107	100
98	85¾	Pub. Svc., N. J. pf.(5)	93¾	93¾	93¾	93¾		93	94	300
90½	42	Pullman Corp. (4)	83	84¾	83	84¾	+ 2¾	84¼	85	1,900
21⅞	6¾	Punta Alegre Sugar	7	7	6¾	6¾		6¾	7⅛	800
30¾	20	Pure Oil (1½)	22⅞	23¾	22¾	23¾	+ ¼	23¾	24	5,100
148⅝	55	Purity Bakeries (4)	73¾	75	73¾	74		73¾	74	2,700
114⅜	26	Radio Corporation	38⅝	42¾	38⅝	41¾	+ 3	41¾	41¾	126,100
82¾	62	Radio Corp. pf. B (5)	73¾	73¾	73¾	73¾	+ 1	73	73¾	300
46¾	12	Radio-Keith-Orph., A	17⅝	18¾	17⅝	18¾	+ 1	18	18¾	8,800
31⅝	28	Raybestos Man. (2.80)	32¾	32¾	32¾	32¾		32	32¾	4,700
122	102	Readg. (2)	122	122	122	122		120	122	4,600
64⅜	36¾	Real Silk H. Mills (5)	44	46	44	46		46	46¾	5,500
25⅝	20¾	Remington Rand (.50)	25¾	26¾	25¾	26	+ ⅛	25¾	26	5,800
31⅞	10¼	Reo Motor Car (†1.40)	11	11½	11	11¼	+ ⅛	11¼	11¾	1,700
146¾	62¼	Rep. Iron & Steel (4)	74¼	76⅝	74¼	74⅞		74	75	1,900
84⅜	25	Revere Cop. & Brass	30	30	30	30		28	30	100
54⅞	3¾	Reynolds Spring	4	4	4	4		4	4	100
84⅝	70	Reynolds Tob., (3)	75¾	75¾	75¾	75¾	+ ¼	75	80	20
66	39	Reynolds Tob., B (3)	48¾	48¾	48¾	48¾	+ ¾	48¾	49	4,700
64	43	Rhine West. El.Pr.(1.92)	43¾	43¾	43¾	43¾		43	44	100
49⅜	20	Richfield Oil (2)	23¾	24	23¾	23¾		23¾	24	4,300
42⅜	15	Rio Grande Oil (b2)	15⅝	19⅜	15⅝	19⅜	+ 3	19⅜	20	700
94	28	Ritten (Del) Mfg. (†5)	49¾	49¾	49¾	49¾	+ 1⅜	49	55	200
90	28	Rossia Ins. of Am.(2.30)	36¼	38	36¼	37	+ 1	37	37¼	900
64	43¾	Royal Dutch (a3.20)	51¾	51¾	51¾	51¾	+ ¼	51¾	52	1,400
109¼	80¾	Safeway Stores (e5)	109	114	109	111	+ 2¼	110¾	113	1,000
101	85	Safeway Stores pf. (6)*	96¾	96¾	96¾	96¾	- ¼	96	97	10
94	38½	St. Joseph Lead (†3)	48¾	49¾	48¾	49¾	+ ¾	48¾	49	1,100
133¾	101	St. Louis-San Fran. (8)	106¾	106¾	106¾	106¾	+ ¾	107	108	1,500
96⅞	87	St. Louis-San Fr. pf. (6)	92¾	92¾	92¾	92¾		92	92¾	400
118⅝	80	St. Louis Southwestern	89¾	90¾	89¾	90¾	+ ¾	90	90¾	1,000
41	14	Schulte Retail Stores	14¾	14¾	14¾	14¾		14¼	14¾	4,800
21¾	9¾	Seaboard Air Line	10¾	10¾	10¾	10¾	+ ⅛	10	10¾	400
161	80	Sears-Roebuck (12½)	91	93¾	90¼	92¾	+ 1⅝	92¼	93	22,000
63¾	45	Second Nat. Inv. pf. (5)	60	60	60	60	+ 1	58¾	61¼	200
10¾	2	Seneca Copper	2¾	2¾	2¾	2¾		2¾	2¾	200
24¾	7	Servel, Inc. (†1)	7¾	8¾	7¾	8¾	+ ¾	8¾	8¾	14,200
53⅜	24	Sharon Steel Hoop (2)	24¾	24¾	24¼	24¼		24	25	200
22	16⅜	Sharp & Dohme	17⅞	18	17⅞	18	+ 1	17	18	200
65¾	50	Sharp & Dohme pf. (3½)	54¾	54¾	54¾	54¾		54	55	100
71	25¾	Shattuck (F. G.) (1½)	35¾	37¾	35¾	36¾	+ 1	36	37	1,800
21¾	19	Shell Union Oil (1.40)	20¾	20¾	20¾	20¾		20¾	20¾	1,200
110	72	Shubert Theatre	104	104	104	104		104	104	100
188	59¾	Simmons Co. (2)	81¾	85¾	81	85¾	+ 4¼	85¾	85¾	12,400
40¼	15	Simms Petroleum (1.60)	23¾	24	23¾	24	+ ¼	24	25	2,400
111	103	Sinclair Consol. Oil (2)	23¾	24¾	23¾	24¾	+ ¾	24	25	9,400
109¾	89¾	Sinclair Oil pf. (8)	109¾	109¾	109¾	109¾	+ ¾	109¾	110¾	100
49¼	8	Skelly Oil	11¾	11¾	11¾	11¾	+ ¾	11¾	12	1,700
125	21	Sloss-Sh. Steel	35	35	35	35		35	40	300
64¼	14	Snider Packing pf.	17	18	17	18	+ 1	17	20	400
93¾	45½	So. Cal. Edison (2)	55¾	55¾	55¾	55¾	+ ¼	55¼	55¾	400
15⅞	2¾	Southern Dairies, B	3¾	3¾	3¾	3¾		3¾	4	1,000
157¼	105	Southern Pacific (6)	120	120	119¾	119¾	+ ¼	119¾	120	6,000
162¼	109	Southern Railway (5)	133¼	133¾	133¼	133¾	+ ¾	133¾	135	1,100
100	93	Southern Ry.pf.(5),x.d.	95¾	95¾	95¾	95¾	+ ¾	95	98¼	200
63¾	30	Spalding (A. G.) (2)	33¾	33¾	33¾	33¾		33	34	100
73	13¾	Sparks-Withing (1)	16¾	17¾	16¾	17¾	+ ¾	17	17¾	2,400
73	20	Spear & Co. pf. (7)	23	23	23	23	+ 1	23	25	200
30	20	Spencer-Kellogg (1.60)	22¾	23¾	22¾	23¾	+ ¾	23	24	1,800
66¾	20¼	Spicer Mfg.	20¾	21¾	20¾	21¾	+ ¾	20¾	21¾	1,800
117⅞	24	Spiegel-May-Stern (3)	36	36¾	36	36¾	+ ¾	36	36¾	400
44¾	20	Stand. Brands (1½)	26¾	27¾	26¾	27¾	+ ¾	27	27¾	16,100
43¾	6¾	Stand. Coml. Tob. (1)	9¾	9¾	9¾	9¾		9¾	9¾	3,100
87¾	67¾	Stand. Gas & El. (3½)	69¾	69¾	67¾	68¾	+ ¾	68	68¾	38,300
81¾	51¼	Stand. Oil of Cal.(b2½)	61	61¾	61	61¾	+ ¾	61	61¾	2,600
83	48	Stand. Oil of N. J. (12)	62¾	64¾	62¾	64¾	+ 1¾	64¾	64¾	11,900
46¾	31¾	Stand. Oil of N.Y.(1.60)	32¾	33¾	32¾	33¾	+ ¾	32¾	33¼	41,900
31	5	Stand. Plate Glass pf.*	5¾	5¾	5¾	5¾		5¾	8¾	50
35	20	Stanley Wks. of Am.*	30	30	30	30		30	30	150
38	9¼	Sterling Sec., A	11¾	11¾	11¾	11¾		11	11¾	1,100
15¼	6¾	Sterling Sec. pf. (1.20)	11¾	11¾	11¾	11¾	+ ¼	11¾	12¾	100
18¾	11	Sterling Sec. cv. pf.(3)	15¾	15¾	15¾	15¾		15¾	16	500
30	20	Stewart-Warner (3½)	27¾	28¾	27¾	28¾	+ ¾	28¾	28¾	3,100
201¾	64	Stone & Webster (2)	75	79	75	78	+ 4	78¾	79	2,500
98	32¾	Studebaker Co. (†5)	42	43¾	42¾	43¾	+ ¾	43¾	43¾	7,300
4¾	⅝	Submarine Boat	⅝	⅝	⅝	⅝		⅝	¾	4,800
86¾	55	Sun Oil (p1)	57¾	57¾	56¾	56¾	+ ¾	56	57¾	200
24	5¼	Superior Oil	6¾	6¾	6¾	6¾		6¾	6¾	1,500
9	2¾	Symington, A	3¾	3¾	3¾	3¾		3	3¾	300
19¾	6¾	Symington, A	8¾	8¾	8¾	8¾	+ ¾	8¾	9	100
25¾	14¾	Telauto. Corp. (11.25)	16¾	16¾	16	16	+ ⅛	16	16¼	200
20¾	9¾	Tenn. Cop. & Ch. (1)	12⅝	12⅝	12⅝	12⅝		12⅝	12⅝	2,400
71¾	50	Texas Corp. (3)	85	85¾	84¾	85¾	+ ¾	85¾	85¾	4,000
85¾	42¼	Texas Gulf Sulphur (4)	53½	53¾	52⅝	52⅝	+ ¾	52⅝	53	5,900
23⅞	9¼	Texas P. C. & Oil (b8)	10⅜	10⅜	10⅜	10⅜	+ ⅛	10⅜	10⅝	1,100
24⅞	9¼	Texas Pac. Land Tr.	14¾	15¼	14⅝	14⅝	+ ⅛	14¼	14⅝	9,200
31¾	27¾	The Fair (2.40)	27¾	28	27¾	27¾	+ ¼	27¾	28	400
30	6¾	Third Avenue	10¾	10¾	10¾	10¾	+ ¼	10	12	100
82	30	Thompson (J. R.)(3.60)	35¾	35¾	35	35	+ 1¾	35¾	36	200
23¼	10	Tide W. Asso. Oil (60c)	11¾	12¼	11¾	12	+ ¼	12	12¼	6,900
80¾	74¾	Tide W. Asso. O. pf.(6)	81¾	81¾	81¾	81¾	+ ¾	81¾	82	100
97¾	85¾	Tide Water Oil pf. (5)	86¾	89	86¾	88	+ 1	88¾	89	300
34¾	11¾	Timken Det. Axle(†80c)	14¾	15	14¾	14¾		14¾	15¼	1,600
139¾	58¾	Timken Roller Bg. (3)	71¾	74¾	71¾	74¾	+ 4¼	74¼	74¾	3,100
22¾	1	Tobacco Products	3	3	2¾	3	- ⅛	2¾	3	4,900
8¾	¾	Tobacco Prod., A	1¼	1¼	1	1		1	1¼	11,600
15¾	8¼	Transcontinental Oil	8¾	8¾	8¾	8¾	+ ⅛	8¾	8¾	7,100
83	30	Trico Products (2%)	30¾	30¾	30¾	30¾	+ ¾	30	31	200
51¾	27¾	Truax-Traer Coal (1.80)	27¾	28¾	27¾	28¾	+ ¾	28	28¾	900
58¾	27	Twin City R. T. (4)	27	27	27	27		27	28	100
100	77¾	Twin C. R. T. pf. (7)	77¾	78	77¾	78	+ ¼	76	78	120
181¾	83	Unc.-Ell.-Fish. (8)	94¼	97¾	94¼	97¾	+ 4¾	96¾	97½	2,400
48	7	Union Bag & Paper	11¾	11¾	11¾	11¾	+ ⅜	11	12	400
140	59	Union Carb. & C. (2.60)	73¾	76	73	76	+ 2	74¾	75	14,000
57	42¾	Union Oil of Cal. (12)	44¼	44¾	44¼	44¾		44	44¾	600
207¾	200	Union Pacific (10)	215	218	215	218	+ 2½	215¾	222¾	100
80½	80	Union Pacific pf. (4)	83	83	83	83		83	83	100
182	31	United Aircraft & Tr.	43¾	45¾	43¾	45¾	+ 1¾	45¾	46¾	17,700
106¾	44¾	United Aircraft pf. (3)	55	55	53¾	53¾	+ ½	53¾	55	400
60	33¾	United Biscuit (1.60)	36¼	36¾	36¼	36¾	+ ¼	36¾	37	200
111¾	40¾	United Carbon (2)	44	44	44	44	+ ½	42¾	45	200
27½	3	United Cigar Store	4¼	4¾	4¼	4¾		3	4¼	1,100
104	20	United Cigar Store pf.	20¾	20¾	20¾	20¾	+ ¼	20¾	25¾	66,200
73¾	19	United Corp.	20¾	20¾	20¾	20¾	+ 1¾	20¾	20¾	66,200
49¾	43¾	United Corp. pf. (3)	47¾	47¾	47¾	47¾	- ¼	47¾	47¾	800
81½	8	United Elec. Coal	8	8¾	8	8¼		8¼	8¾	2,000
158½	90	United Fruit (c4)	100¾	100¾	100	100¾	- ¼	100¾	100¾	1,300
32¾	22	United Gas Imp. (1.20)	25¾	30¾	25¾	30¾	+ 1	30¾	30¾	49,700
88¾	84¼	United Gas Imp. pf. (5)	86¾	86¾	86¾	86¾	+ ¼	87	87¼	100
48¾	15¾	United Piece Dye Wks.	22	23	20¾	20¾	- 2	20¾	22	1,400
101	96	Unl. P. D. Wks.pf.(6½)	96	96	96	96	+ 1¾	93¾	99	200
23	9	U. S. Distributing	18	18	18	18	..	18	17	100

Continued on Page Thirty-four.

Dividend rates as given in the above table are the annual cash payments based on the latest quarterly or half yearly declarations.

*Unit of trading less than 100 shares. †Partly extra. ‡Plus 4% in stock. §Plus $3 in preferred stock. ¶Plus 1/20 in stock. a Paid this year—no regular rate. b Payable in stock. c Plus 5% in stock. d Payable when earned. e Payable in cash or stock. f Plus 10% in stock. g Plus 6% in stock. h Plus 2% in stock. j Plus 8% in stock. k Plus 3% in stock. m Plus 1¼% in stock. n Plus 50c in special preferred stock. o Plus 2 2-5% in stock. p Plus 9% in stock.

THE NATIONAL CITY COMPANY
Exempt from all Federal Income Taxes
City and County of
San Francisco, Cal.
4½% Gold Bonds
Due July 1, 1931-1955
Legal investment for Savings Banks and Trust Funds in New York, Massachusetts, Connecticut, California and other states.
Prices yielding about
4.30% to 4.50%
(according to maturity)
The National City Company
Wire Offices: National City Bank Building
Twenty-nine Offices in the Metropolitan District

We recommend for investment
Cities Service Company
5% Gold Debentures
(ex-warrants)
Due 1943 and 1969
The consolidated net earnings of Cities Service Company and subsidiaries for twelve months ended June 30, 1929, irrespective of the dates of acquisition, and before interest, depreciation, depletion and other reserves, dividends, etc., amounted to over 2.5 times the annual interest and dividends on funded debt and preferred stocks of subsidiaries and the annual interest requirements on the funded debt of Cities Service Company.
Price on application
Harris, Forbes & Co
Pine St., Cor. William
NEW YORK
Uptown Office
475 Fifth Avenue

Bir

ATTRACTIVE investments for institutions and individuals can be readily selected from our diversified offerings of municipal, utility, railroad and industrial securities.

Yields range from 4.00% to 6.50%

We will gladly mail circular and recommendations on request.

STONE & WEBSTER AND BLODGET
INCORPORATED
120 Broadway, New York

LEE, HIGGINSON & CO.
Established 1848
NEW YORK BOSTON CHICAGO

HIGGINSON & CO.
London

Los Angeles Gas & Electric Corp.
1st & Ref. 5s, 1939
Gen. & Ref. 5½s, 1943-47-49
Gen. & Ref. 6s, 1942

Pacific Coast Company
1st Mtge. 5s, 1946

Union Elec. Light & Power Co.
Gen. Mtge. 5s, 1954

Inquiries Invited

Wm Carnegie Ewen
Investment Securities
2 Wall Street, New York
Telephone Rector 3273-4

Odd Lots

Allow the small investor to take advantage of market opportunities.

They enable the larger investor to diversify his holdings, thereby increasing margin of safety.

Our booklet which explains the many advantages offered by Odd Lot Trading furnished on request.

Ask for T. 413

100 Share Lots

John Muir & Co
Members
New York Stock Exchange
New York Cotton Exchange
National Raw Silk Exchange, Inc.
Associate Members
New York Curb Exchange
39 Broadway New York
Branch Offices
11 W. 42d St. 41 E. 42d St.

WELLINGTON & CO.
Members
New York Stock Exchange
Pittsburgh Stock Exchange
120 Broadway, New York
Union Trust Bldg, Pittsburgh

FINANCIAL MARKETS

Stocks Generally Higher, but With Numerous Declines—Call Money 6%.

A quickening of activity in Stock Exchange transactions, which appeared to be due entirely to professional operations, presented some contrast with Monday's exceedingly light business. But it did not greatly alter the general scale of values. A few stocks, mostly of the high-grade class, rose 5 to 9 points on relatively small purchases; but most of the market's gains ranged between fractions and a few points, and there was pretty free sprinkling of declines. Railway shares moved uncertainly, some of them rising and others falling. Wall Street, at any rate, has not accepted the Commerce Commission's new groupings as a matter of great importance; regarding them rather, in the words of a celebrated statesman, as "heads of debate for a disputatious people."

Only mild interest attended the afternoon publication of the weekly brokers' loan account. It was shown to have been further reduced by $58,000,000. This merely illustrates tendencies; but it is perhaps worth while to point out that these loans have decreased in every week but one since the middle of October. Of the $3,473,000,000 reduction during that interval, $250,000,000 was for account of direct loans by New York banks, $1,115,000,000 for out-of-town lending banks, and $2,108,000,000 represented recall of "loans by others." Another somewhat curious comparison shows, first, that brokers' loans now outstanding are less than at any time since September of 1927, but that, whereas home and out-of-town banks are now lending for their own account $826,000,000 less than at that distant date, loans by non-banking lenders still show increase, during the two-and-a-quarter years, of $850,000,000. Probably the account for "others" will continue to melt away; it was reduced $37,000,000 this past week.

Foreign exchange held strong; some more gold was taken for Paris, but much less than a week ago. Decrease in gold holdings, shown by the weekly report of the Federal Reserve, brought the system's reserve ratio to 87⅞ per cent. This is not the year's lowest, nor is it down to the December low point of 1928 or 1927 or 1925, but otherwise it is the smallest percentage of any week since the early part of 1921.

The Bank of England's weekly report was deferred until today, but the Bank of France published a rather remarkable weekly statement. Its gold reserve increased $5,400,000; that was no more than the New York gold shipments, earlier in December, would have suggested. But whatever else may be the cause of the present heavy movement of gold from New York to Paris, it is not the recall of the bank's foreign credit balance from New York or London. On the contrary, the weekly statement shows the bank's own "sight balances abroad" to have risen nearly $4,000,000 further, with some slight addition even to its discounting of foreign bills. Since the present month began, the bank has reported $30,000,000 addition to its gold reserve, nearly all by importation; yet, in the same four weeks, its account of foreign sight credits and foreign discounts has also risen nearly $10,000,000.

This is a highly interesting double process. It proves that at any rate the French bank is not now engaged in calling home in the form of gold its estimated $1,000,000,000 foreign credits. The bank is getting New York's gold, but only because existing exchange rates have enabled private French banks to draw profitably on American credit balances of their own, and to exchange the gold for notes at the Bank of France. The movement is perfectly logical—not less so when an outflow of European capital from America is well known to be under way—but the actual increase of the bank's gold credits on foreign markets, while a substantial eastward gold movement is in progress, is not so easy to explain. It certainly seems to indicate Paris as at present the richest money market in the world outside of ours.

ELEVEN NEW MEMBERS FOR STOCK EXCHANGE

Six Admitted Through Transfers of Seats and Five Through Transfers of Rights.

The election of eleven new members of the New York Stock Exchange was announced yesterday. Six became members through transfer of seats and five through the transfer of seat rights.

The membership of Luther S. Dickey, deceased, was transferred to Timothy P. Brosnan of Thomson & McKinnon.

The following memberships were transferred ex rights:

EDWARD W. CLUCAS to Thompson M. Parker of E. W. Clucas & Co.

WILLIAM W. PELL to Edward F. Brasch of Harp, Tierney & Co.

LAWRENCE COWEN to Charles Smolka of Cowen, Ritter & Co.

JOSEPH W. PRISCO to William H. Goodwin at De Coppet & Doremus.

HARRY S. COOK to Robert L. Stott of Wagner, Stott & Co.

The following were elected members by the transfer of rights:

JOHN P. CRONIN of Cronin, Jacobson & Fisher.

JAMES M. BROWN Jr., FREDERICK N. LAWRENCE WHITE and HAROLD W. SCOTT, all at Jacquelin & DeCoppet.

ROBERT A. PINKERTON at Carlisle, Mellick & Co.

The proposed transfers of memberships are those of Edgar Boody to Edgar Boody Jr., for an unannounced consideration, and that of J. Goodwin Hall to David M. Collins, also for an unannounced consideration. Mr. Boody Jr. has been with Halladay & Co. since January, 1926, and if elected will become a partner in that concern. Mr. Collins was with Collins, Hall & Peckham from last January until the dissolution of the firm on Dec. 16.

TOPICS IN WALL STREET.

News, Comment and Incident, On the Stock Exchange and In the Financial Markets.

Brisk advances took place in all of the active groups on the Stock Exchange yesterday, the market showing substantial gains at the end of the day. Transactions were somewhat in excess of 2,500,000 shares. Wall Street believed the market activity due to short covering and to repurchases by traders who had sold out earlier to establish losses for income-tax purposes. There was little or no news calculated to influence trading. The advance in the call money rate from 5½ to 6 per cent was seemingly ignored. Offerings were light, brokers reported, and buyers were compelled to bid for the stocks that they wanted. The sharpest advances were in United States Steel common, American Can, American Water Works, Columbian Carbon, New York Central, Standard Gas and Westinghouse Electric.

***

Anaconda Maintains Dividend.

So much has been said of late about a possible reduction in the dividend rate of Anaconda Copper that the action of the directors yesterday in ordering the regular quarterly disbursement of $1.75 excited considerable comment and was made the basis for an active buying demonstration in this and other stocks. There never has been, so far as could be learned, any question as to the safety of the Anaconda dividend under present conditions, but professionals seeking to depress the market are credited with all kinds of imaginative stories respecting this particular payment. The fact that Anaconda, paying $7 a share, has been selling in the low seventies and even in the sixties apparently lent color to the stories that were circulated, but a more familiar contention by "bear interests" has been that copper prices were to be cut.

***

Premium Collections Good.

One of the most encouraging business barometers, according to insurance men, is the payment of premiums on casualty, fidelity and other forms of insurance. The largest company in the fidelity and surety field reports that its collections during November established a new high record. Insurance men are somewhat puzzled by this trend, since many authorities had expected a decrease in collections, owing to the recession in business. The explanation advanced for the unexpected improvement in premium collections is that people are "back at work" and are giving business matters, rather than the stock market, close attention. Another explanation is that money that was formerly tied up in the stock market and call loans was applied to legitimate business activities, following the October and November collapse of speculation.

***

Start of January Rise.

Some of the market prophets in brokerage offices and banking parlors were assuring each other yesterday that the "January rise" had started and that the secondary reaction, which lasted about ten days, had been completed. This, of course, is merely a matter of individual opinion, but reports from several quarters yesterday described the buying as "unusually good." The entire Street, to be sure, does not anticipate a January rise this year. In many quarters the possibility of an unsettled and highly irregular market is spoken of, but probably the majority believes that prices will be higher at the end of January than at the present time. One forecaster bases his theory of a January rise on the likelihood that business will commence to show distinct signs of improvement in the Spring, probably by the end of March or the middle of April, and that the market will likely discount this development at least two months before it actually comes into view.

***

Reserve Bank Statement.

This week's statement of the Federal Reserve Bank of New York shows some unusually broad changes, the result of the money market's reaction to holiday movements of funds. The reserve ratio at the local bank dropped during the week from 65.5 per cent to 58.9 per cent, one-tenth of 1 per cent below the figure for the corresponding week last year. This sharp fall was due chiefly to a drop of $114,714,000 in total gold reserves, although a rise of $9,049,000 in reserve note circulation contributed to it. The Reserve Bank has, for some reason, been meeting the seasonal demand for currency by paying out gold certificates rather than Federal Reserve notes, and the effect of this move upon the ratio has been to drive it down sharply in recent weeks. As currency flows back, after the holidays, the reserve ratio will, presumably, snap back to higher levels. Discounts continued to rise at New York, while bill holdings mounted $55,800,000. Holdings of government obligations were reduced, however, and the net increase in the amount of credit being extended by the local Reserve bank came to $65,002,000.

***

Position of the Shorts.

It is never wise to attempt a guess at what the Street's big crop of important bears is doing. Sometimes they do not know themselves. On the other hand, rumors fly around the Street at all times about the activity of these plungers, and many persons are always trying to "string along" with them, using the rumors as a basis. If the reports which are now current in brokerage circles are to be believed, the leaders of the bear party are not doing much at the moment. They are still bearish, however. What they hope, so the story goes, is that the market will go into a brisk rally, affording them the opportunity to put out new short lines at advantageous prices. The uncanny manner in which one of the biggest of the bears has been able to "catch the swings" of the present market has created a great deal of comment. He put out a long line of copper shares at within two points of the top of the rally and rebought all of his stock on last Tuesday. Now he is said to be awaiting a 10-point rally before putting them out again.

MONEY.

Thursday, Dec. 26, 1929.

A flurry in the call loan market as modest demands upon a fair supply sent the Stock Exchange rate to 6 per cent from a renewal at 5½, was the only feature on an otherwise quiet money market. At the maximum rate of 6, posted about 1:30, and highest since Nov. 14, funds came to the lending table in good enough volume to ease situation at close. Time money was very dull and quoted 4¾@5 per cent for all dates, unchanged. Business money market remained unchanged in tone and discount.

Call Loans.

Renewals.	High.	Low.	Last.	Tuesday's Last.	Year Ago.
	5½	5	5½	6	5½ 12

Time Loans.

	Tues-day.	Year Ago.
30-90 days	4¾@5	4¾@5 7⅛
4-5-6 mos.	4¾@5	4¾@5 7⅛@7¼

Commercial Paper.

	Tues-day.	Year Ago
Best names, 4 to 6 mos.	5@5¼	5@5¼ 7⅛
Other names, 4 to 6 mos.	5@5¼	5@5¼ 7⅛

Rediscount Rate, N. Y. Reserve Bank.

Rate on all classes of rediscountable paper, 4½ per cent. Rate effective Nov. 15, 1929, when it was reduced from 5 per cent, which had been in effect since Nov. 1.

Bankers' Acceptances.

Prime bankers' acceptances, eligible for purchase or rediscount by Federal Reserve Banks. Rates quoted are for discount at purchase:

	Bid.	Asked.
Thirty days	4⅛	4
Sixty days	4⅛	4
Ninety days	4⅛	4
Four months	4⅛	4
Five months	4⅛	4⅛
Six months	4⅛	4⅛

Clearing House Exchanges.

Exchanges at the New York Clearing House, $1,272,000,000; balance, $200,000,000; Federal Reserve credit balance, $193,000,000; exchanges this day a year ago, $1,423,000,000.

SILVER BULLION.

Holiday in London, last price 21 13-16d per ounce; New York price unchanged at 47¾c.

Range for 1929.	Highest.	Lowest.
London	24 7-16d Jan. 7	21 13-16d Dec. 24
New York	51¼c. Jan. 10	47¾c. Dec. 23
Range for 1928.	Highest.	Lowest.
London	28⅝d. May 24	25 3-4d. Jan. 19
New York	63⅝c. May 24	56⅝c. Jan. 19

MARKET AVERAGES.

Wednesday, Dec. 26, 1929.

STOCKS.

	High.	Low.	Last.	Net Chge.
25 railroads	124.47	123.58	124.19	+ .09
25 industrials	373.12	370.93	370.97	+ 5.73
50 stocks	201.79	197.25	200.58	+3.71

DAILY RANGE OF 50 STOCKS.

	High.	Low.	Last.	Net Chge.
Dec. 24	199.40	195.41	196.87	+ .94
Dec. 23	198.67	192.00	195.53	+ 3.20
Dec. 21	200.23	195.78	199.13	+ 3.03
Dec. 20	202.30	193.11	194.10	— 5.72
Dec. 19	207.06	200.01	201.82	— 4.76

MONTHLY RANGE OF 50 STOCKS.

	High.	Date.	Low.	Date.	Last
1929	221.14	Dec. 9	192.00	Dec. 23	200.58
1928	331.45	Dec. 31	307.09	Dec. 8	320.52
1927	182.90	Dec. 28	176.88	Dec. 8	181.96
1926	147.25	Dec. 15	125.64	Dec. 1	139.33
1925	138.21	Dec. 28	130.60	Dec. 1	137.46

YEARLY RANGE OF 25 RAILROADS.

*1929	173.71	Sep. 3	107.92	Nov. 13	124.19
1928	132.80	Nov. 27	112.94	Feb. 20	130.00

YEARLY RANGE OF 25 INDUSTRIALS.

*1929	460.49	Sep. 19	220.95	Nov. 13	276.97
1928	332.56	Dec. 31	233.43	Feb. 20	331.05

YEARLY RANGE OF 50 STOCKS.

*1929	371.90	Sep. 19	164.40	Nov. 13	200.58
*1928	329.23	Nov. 28	173.13	Feb. 20	222.40

FULL YEARS.

1928	231.45	Dec. 31	173.13	Feb. 20	220.72
1927	155.47	Oct. 7	125.27	Jan. 4	181.96
1926	142.35	Dec. 29	109.63	Mar. 30	139.53
1925	138.21	Dec. 28	101.10	Mar. 30	137.46
1924	107.23	Dec. 31	82.26	Apr. 22	106.72

DOMESTIC BONDS.

		Net Change— Day.	Month.	Year.
40 issues	86.23	+ .01	— .80	— 2.06

DAILY RANGE OF 40 DOMESTIC BONDS.

Dec. 24	86.22	+ .03	Dec. 20	88.20	— .10
Dec. 23	86.19	— .10	Dec. 19	86.86	— .12
Dec. 21	86.29	— .10	Dec. 18	86.70	— .05

YEARLY RANGE OF 40 DOMESTIC BONDS.

	High.	Date.	Low.	Date.	Last.
*1929	90.75	Jan. 5	83.83	Nov. 14	86.23
†1928	93.40	May 3	89.24	Aug. 14	89.59

FULL YEARS.

1928	93.40	May 3	89.24	Aug. 14	89.91
1927	92.95	Dec. 1	89.17	Jan. 3	92.80
1926	99.75	Dec. 29	95.52	Jan. 4	99.49
1925	95.44	Dec. 31	91.99	Jan. 5	93.44
1924	92.46	Dec. 6	76.95	Jan. 2	91.90

FOREIGN BONDS.

		Net Change— Day.	Month.	Year.
10 Govt. Issues	105.70	— .01	— .14	— .44

DAILY RANGE OF FOREIGN BONDS.

Dec. 24	105.62	— .08	Dec. 20	105.61	— .01
Dec. 23	105.64	— .01	Dec. 19	105.82	+ .09
Dec. 21	105.63	+ .04	Dec. 18	105.34	+ .09

YEARLY RANGE OF FOREIGN BONDS.

	High.	Date.	Low.	Date.	Last.
*1929	105.96	Feb. 4	103.57	Oct. 29	105.70
†1928	107.42	Apr. 5	105.10	Dec. 21	105.34

FULL YEARS.

1928	107.42	Apr. 5	105.10	Dec. 21	105.49
1927	106.75	Oct. 3	104.82	Jan. 5	106.60
1926	105.67	Dec. 13	102.60	Mar. 31	105.02
1925	103.93	Nov. 16	101.04	Jan. 2	103.26
1924	102.05	Nov. 28	97.73	Jan. 5	101.10

*To date. †To corresponding date last year.

THE TREASURY STATEMENT.

Special to The New York Times.

WASHINGTON, Dec. 26.—Revenue receipts and expenditures as at close of business Dec. 21:

Receipts	This Month.	Corr. Period Last Year.	Fiscal Year 1930.	Corr. Period Fiscal Year 1929.
Customs	$25,819,096.18	$33,161,077.77	$291,726,279.05	$309,157,330.01
Internal rev. income and profits tax	491,645,120.80	497,987,521.72	1,113,413,296.98	970,081,521.39
Misc. internal revenue	38,397,415.89	54,162,152.43	206,184,773.43	228,662,410.96
Misc. rcts. proceeds govt.-owned foreign obls.:				
Principal	25,564,216.69	23,642,640.00	28,790,545.00	28,362,640.00
Interest	70,003,726.23	70,040,563.62	50,329,597.18	50,333,092.24
Railroad securities	406,595.47	2,980,686.53	3,035,598.51	4,525,472.14
All others	260,980.65	152,067.22	1,719,402.65	1,627,721.21
Trust fund rcts. reapprop.				
Proceeds sale of surplus property	96,949.24	1,120,274.48	19,564,299.79	25,644,615.24
Panama Canal tolls, &c.	1,035,245.27	1,130,965.71	12,995,695.75	11,833,617.63
Other miscellaneous	12,256,291.84	10,624,149.72	96,185,843.97	99,838,265.69
Total ordinary	$675,815,459.26	$740,108,094.19	$2,010,113,330.19	$1,908,966,497.49
Excess of ordinary rcts. over total exps. against ord. receipts	213,192,702.13	169,013,982.98	104,666,233.68	.....
Excess of total expenditures chargeable against ord. receipts	.....	.....	.....	256,547,664.31
Total exps chargeable against ord. receipts	$462,622,757.13	$571,094,111.21	$1,905,447,097.51	$1,652,418,832.81
Balance today	$296,964,761.36			

FIRST NATIONAL BANK OF HEMPSTEAD
(Long Island)

ORGANIZED in 1893, the First National Bank of Hempstead is the oldest National Bank in Nassau County. The organizers and original directors included August Belmont, who was President of the Bank for twenty-three years, Carroll F. Norton, Chauncey Bedell, William Plyer, Theodore A. Carman, John H. Akley, Fred Ingraham and Sidney Dillon Ripley.

Two of the original directors are living today, Carroll F. Norton, President of the Bank, and William Plyer, Vice President, who together with H. V. Carman, J. E. Davidson, William T. Hutcheson, Richard Ingraham, G. H. Kehr, Lawrence E. Kirwin, Dr. B. W. Seaman, Dr. H. B. Smith, Dr. H. M. Warner and Hon. Jeremiah Wood, comprise the present Board of Directors.

The Bank commenced business with a capital of $50,000, while today (after giving effect to the present increase of capital) its Capital, Surplus and Undivided Profits amount to over $1,100,000, of which $425,000 was earned after having distributed over $600,000 in cash dividends and in 1919 a stock dividend of 100%. The Bank's resources are approximately $6,000,000 and its capital funds are larger than those of any other banking institution in Nassau and Suffolk Counties.

The dividend record is as follows:

1922	$16.00	1925	$45.00
1923	20.00	1926	50.00
1924	30.00	1927	30.00
1928	$30.00		

Considering the very consistent growth of this Bank for the past thirty-seven years, its able and progressive management and its future in one of the most prosperous and rapidly growing communities in New York State, we recommend this stock as a conservative investment, believing it will enhance materially in value during the next few years.

The stockholders have authorized a split-up of the stock reducing the par value from $100 per share to $10 per share.

We have acquired a limited amount of stock which we are offering for subscription, subject to allotment

At $53 Per Share

We reserve the right to reject any and all subscriptions in whole or in part, to allot less than the amount applied for and to close the books at any time without notice. Stock will be deliverable on or after January 20, 1930.

Great Northern Bond & Share COMPANY, INCORPORATED
25 Broad Street, New York
Telephone Hanover 4460

E. N. Townsend Company
25 Broad Street, New York
Telephone Whitehall 5768

The above information is taken from sources which we believe to be reliable, but is not guaranteed by us.

Our Current
Investment Review
discusses the
Outlook for Stocks *and* Business in 1930.
A copy will be sent upon request

Paine, Webber & Co
ESTABLISHED 1880
25 BROAD ST. NEW YORK
Boston Philadelphia Chicago
Albany Hartford

Large or Small Orders
executed with the same courtesy and careful attention. We have a special department for Odd Lots.
Helpful booklet H9 on Trading Methods sent free on request

HISHOLM & CHAPMAN
Members New York Stock Exchange
Members New York Curb Exchange
52 Broadway New York

INVESTMENT SECURITIES
Zwetsch, Heinzelmann & Co.
INC.
67 William Street New York

BONDS TO FIT THE INVESTOR
HALSEY, STUART & CO.
INCORPORATED
25 Wall Street

SHIELDS & COMPANY
Members New York Stock Exchange
52 WALL STREET
NEW YORK

Keystone Tel. Co. of Phila. 5½s, Due 1955
A. C. ALLYN & COMPANY
Incorporated
30 BROAD STREET
Telephone Hanover 3400

Invest your January Funds to earn $55 on each $1000
--and have it guaranteed!

8 Important Features of Our Guaranteed Certificates

These are some of the reasons why thousands of Trustees and individual investors hold our Guaranteed Mortgage Certificates:

1—Our $21,000,000 capital and surplus is pledged as guarantee against loss.

2—Our guarantee funds are *not subject to any other obligation.*

3—No coupons to cash. Interest checks mailed you promptly when due.

4—Your money earns 5½% from date of payment. No accrued interest payment.

5—Income tax certificates not required.

6—Easy to transfer. Legal acknowledgment is unnecessary.

7—May be assigned to two or more persons.

8—Principal amount matures in 5 years. Small amounts for shorter maturities.

Print Name and Address

Please send me your Certificate List A-25

Mail This Coupon to

When you invest your surplus money, do you want safety? Income paid, without fail, when due? Entire freedom from worry?

Then, have these guaranteed!

Our current list of Guaranteed Mortgage Certificates, available in amounts from $100 upwards for the investment of January funds, include the following series:

8-STORY ELEVATOR APARTMENT BUILDING. Valuation: $1,260,000. 1st Mortgage: $840,000. Annual Rental Income: $209,000. Principal is due: One to five years.

NEW 6-STORY, BRICK, ELEVATOR APARTMENT HOUSE. Valuation: $660,000. 1st Mortgage: $440,000. Annual Rental Income: $105,700. Principal is due: One to five years.

48 NEW ONE-FAMILY DWELLINGS. ALL TWO-STORY. Total Valuation: $876,000. Total of Mortgages: $211,250. Principal is due: Three years (December, 1932).

These certificates are legal for the investment of trust funds. Interest at 5½% will be allowed from date payment is received.

Mail the coupon or Telephone Vanderbilt 4562 for additional details.

LAWYERS MORTGAGE CO.
Capital and Surplus $21,000,000
345 MADISON AVE. R. M. HURD, Pres. NEW YORK
Brooklyn Jamaica Mt. Vernon
No Loss to Any Investor in Our 36 Years of Operation and We Guarantee There Never Shall Be

Buy Guaranteed Income

A CHRONOLOGICAL RECORD of the year's outstanding business and financial events will appear in Part 1 of The New York Times annual financial review of 1929 and forecast of 1930 on Dec. 31. Part 2 (published the following day) will give experts' opinions as to the outlook for 1930.—Advt.

ORDERS EXECUTED IN CANADIAN SECURITIES

Walker Bros.
ESTABLISHED 1896
Members New York Stock Exchange
71 Broadway
Telephone Bowling Green 7100
DIRECT WIRES TO
Montreal Baltimore
Louisville Philadelphia
BRANCHES
Murray Hill Hotel, Park Ave. & 41st St. and Morristown, New Jersey
Montreal Correspondents
Craig, Luther & Irvine
Members Montreal Stock Exchange

Fort Worth Power & Light
First 5s, 1931

Houston Ltg. & Power
First 5s, 1931

Pacific Coast Power
First 5s, 1940

Standard Power & Light
Deb. 6s, 1957

ABRAHAM & Co
Members New York Stock Exchange
Members New York Curb Exchange
120 Broadway New York
Telephone Rector 7200

We own and offer:
$1,500,000
Municipal Bonds
MATURING
1930 to 1934
Yielding from 4.15% to 7.00%
We have prepared a list showing tax exempt yield, and the equivalent taxable yield to corporations.
Copy upon request.
Stranahan, Harris & Oatis
INCORPORATED
INVESTMENT SECURITIES
115 Broadway New York

RIGHTS
Josephthal & Co
Members New York Stock Exchange
Members New York Curb Exchange
120 Broadway Tel. Rector 8080

Cullen & Drew
43 Exchange Place, New York
Telephone HANover 0653

Harvey Fisk & Sons
Members New York Stock Exchange
New York 120 Broadway
London 64 Bishopsgate

Our Current Investment Review will be mailed upon request.
HALE, WATERS & Co.
Fifty Broadway New York
State Building Boston

Investment Securities
R. W. PRESSPRICH & CO.
Members New York Stock Exchange
160 Broadway New York

F. J. LISMAN & CO.
Members N. Y. Stock Exchange Since 1885
Associate Members N. Y. Curb Exchange
44 Wall Street New York

F. A. Willard & Co.
50 Broadway, New York
Telephone Digby 8100

NEW BANKING GROUPS ENTER STANDARD GAS

Byllesby & Co. Would Divide System With Harris-Forbes and Other Interests.

SHIFT IN CONTROL PLANNED

Standard Power & Light Slated as Holding Concern for Entire Organization.

STOCKHOLDERS TO DECIDE

Tentative Agreement Involves the Issuance of New Shares to Provide for Expansions.

Participation in the control of the $1,100,000,000 Standard Gas and Electric System, hitherto held by H. M. Byllesby & Co. alone, will be shared by the latter with the United States Electric Power Corporation, controlled by the Harris-Forbes Corporation and a large international banking group, upon consummation of a reorganization plan announced yesterday.

The new group, which has won its way to a dominant financial position at the head of the Standard System through the acquisition of large blocks of common shares in Standard Gas and Electric, will be the principal interest represented on the board of the Standard Power and Light Company, which is to become a holding company for the entire Standard System.

The Byllesby interests will retain their position as managers and operators of the properties, and will be the principal influence in the Standard Gas and Electric Company, which will become a subsidiary of Standard Power and Light, formerly a Standard Gas subsidiary. Through Standard Gas and Electric all the other properties of the system will be held.

Banks Pooled Their Holdings.

The banking firms which created the United States Electric Power Corporation in September pooled in that company their respective holdings of Standard Gas and Electric common stock, adding thereto through open market purchases. The Byllesby interests for many years had controlled Standard Gas through an issue of 1,000,000 shares of $1 par 6 per cent preferred stock, which had one vote for every share.

Litigation arose over representation of the large common stockholdings on the board of directors of Standard Gas, but remained in suspense upon the institution of direct negotiations between the Byllesby interests and the group of common stockholders. These negotiations took a friendly turn some weeks ago, and were consummated by a full agreement on Dec. 21.

The agreement resulted in a plan of reorganization of the Standard System, which is now presented to stockholders of the two principal companies involved for action. The agreement, in effect, will provide greater financial strength for the system than was enjoyed by the Byllesby interests alone. It entails full cooperation between the new and the old interests, and because of the connections between the new group and other utility systems, a substantial expansion of the Standard System is looked for at an early date.

The plans proposed to stockholders of the two Standard companies, who will meet on Jan. 7 to vote on the projects, comprise the following major developments:

1. Standard Power and Light, now subsidiary to the Standard Gas and Electric, will become the parent company of the entire system, owning control of Standard Gas and Electric.

2. Standard Power and Light will be controlled jointly by United States Electric Power and H. M. Byllesby & Co., with the former occupying a dominant position on the board of directors.

3. Standard Gas and Electric will obtain control of present subsidiaries and take over other assets of Standard Power and Light, with management of Standard Gas and Electric vested in H. M. Byllesby & Co.

4. The voting preferred and participating preferred shares of the two Standard companies will be eliminated, leaving future voting strength in the hands of the common stocks only.

The United States Electric Power Corporation, which is indirectly affiliated with the Public Utility Holding Corporation, controlled by the Harris-Forbes interests, was formed last September by the United Founders Corporation, the American Founders group, the Hydro-Electric Securities Corporation (former Loewenstein company), the Harris-Forbes Corporation, W. C. Langley & Co., A. C. Allyn & Co., Albert Emanuel & Co., the J. Henry Schroeder Banking Corporation and the Seaboard National Corporation. J. Henry Schroeder Corporation of London and the Societe Generale de Belgique are also represented on the board of the new company.

Standard Power and Light Plan.

The plan to be submitted to stockholders of the Standard Power and Light Company on Jan. 7 comprises the following developments:

The transfer of all assets of Standard Power and Light to Standard Gas and Electric.

The surrender by Standard Power and Light of its right to share in profits arising from fees for engineering or management service to affiliated companies and subsidiaries of Standard Gas and Electric.

The considerations for these measures will be:

The assumption by Standard Gas and Electric of principal and interest of $24,000,000 6 per cent gold debentures, due 1957, of Standard Power and Light.

The surrender by Standard Gas and Electric for cancellation of all outstanding participating preferred stock of Standard Power and Light, which is the voting preferred stock.

The issuance by Standard Gas and Electric to Standard Power and Light of 220,000 no par shares of $7 cumulative prior preference stock of Standard Gas and Electric and 600,000 shares no par common stock of Standard Gas and Electric.

The payment by Standard Gas and Electric of an amount in cash equivalent to the cash, receivables and readily marketable securities to be transferred to Standard Gas and Electric by Standard Power and Light (with the exception of the latter's holdings in the Philadelphia Company and the Market Street Railway and the bonds of the Sierra and San Francisco River Power Company), with cash adjustments of dividends and interest at the date of such transfer.

Increase in Capitalization.

Standard Power and Light stockholders will also act on a proposal for their company's acquisition from United States Electric Power of 580,000 no par Standard Gas and Electric common shares, in consideration of the issuance to United States Electric Power of 580,000 "new" common shares of Standard Power and Light.

To carry out these steps the Standard Power and Light stockholders will be asked to approve a change in the authorized capitalization from 4,600,000 to 8,437,014 shares, as follows:

Issuance of 1,500,000 shares junior preferred stock.

Issuance of 1,500,000 shares "new" common stock.

Issuance of 1,500,000 shares series B common stock.

Reduction of (voting) participating preferred stock from 3,300,000 to 2,927,014 shares, the amount outstanding.

Reduction of present authorized common shares from 800,000 to 440,000, the amount outstanding.

The participating preferred stock is to be redeemed in whole but not in part at $50 a share and dividends at the option of the Standard Power and Light Company, or by purchases by the company from time to time.

When this reclassification has been approved, each share of present common stock will be exchanged for one share of "new" common stock and one share of class B common stock. The participating preferred stock will lose its privilege of electing four-fifths of the directors, while the "new" common and series B common stocks will be entitled to elect class A and class B directors, respectively.

The increase in Standard Gas common stock will permit the company to raise capital for additional investment in its properties and to provide a ready medium for purchase or consolidation of additional properties, and for other purposes. Other action to be taken by Standard Gas stockholders is identical in import to the measures proposed to Standard Power stockholders.

Following these changes, Standard Power and Light will be a holding company deriving profits from dividends received from its holdings, under joint control of United States Electric Power and H. M. Byllesby & Co. Standard Gas and Electric will hold stock in a group of operating companies which it will directly manage, in exchange for fees. Among the companies thus coming directly under its control are the following:

The holders of the "new" common shares will have, as a body, the right to elect a majority of the full board of directors, such majority to be known as class A directors. Holders of the B common shares will elect a minority of the full board of directors, the minority to be known as class B directors. Three-fourths vote of the full board is required on all important developments. As United States Electric Power will control the majority of "new" common shares, it will, apparently, dominate the majority of the A directors and of the full board as well.

Division of Board Control.

The Class A directors of Standard Power and Light will vote only a minority of Standard Gas and Electric stock owned by Standard Power and Light, however, while the Class B directors will vote a majority of the Standard Gas stock held. The Class A directors, on the other hand, will elect a majority of all committees, including the chairmen of the executive committee and the finance committee, of Standard Power and Light, and will have the privilege to elect and remove all the officers of Standard Power and Light. A majority of directors of both classes is required to vote on any but cumulative dividends.

Stockholders of Standard Gas and Electric will vote on Jan. 7 on a proposed increase in authorized common stock from 3,000,000 to 10,000,000 shares, and on a decrease of authorized 6 per cent non-cumulative preferred stock from $3,000,000 to $1,000,000. This is the issue of $1 par voting stock which H. M. Byllesby & Co., upon full consummation of the proposed transactions, will surrender to Standard Gas and Electric against payment by the latter of $1 for each share so surrendered.

Philadelphia Company, controlling the Consolidated Gas Company of Pittsburgh, the Duquesne Light Company of Pittsburgh, and other properties.
California Power Corporation and subsidiary.
Louisville Gas and Electric Company and subsidiaries.
Mountain States Power Company.
Northern States Power Company and subsidiaries.
Oklahoma Gas and Electric Company.
San Diego Consolidated Gas and Electric Company.
Southern Colorado Power Company.
Wisconsin Public Service Corporation and subsidiaries.
Wisconsin Valley Electric Company and subsidiaries.
Shaffer Oil and Refining Company and subsidiaries.

NEW TRANSMISSION LINE.

Shawingan Water Puts 67 Miles of Big Project Into Operation.

Special to The New York Times.

MONTREAL, Dec. 26.—The Shawingan Water and Power Company has announced that the new high tension transmission line between Grand Mère and La Tuque has been put into operation. This line, sixty-seven miles long, is the first completed section of the huge project which will bring the enormous power resources of the upper St. Maurice to the industrial districts of the Province of Quebec.

Started on June 15, and in operation on Dec. 21, the completion of this line, in view of the difficulties encountered, is considered an engineering triumph.

UTILITY EARNINGS.

Earnings reported by public utilities yesterday generally showed increases. The statements follow:

Consumers Power Company.
(Commonwealth & Southern Corp.)

	1929.	1928.
November gross	$2,819,293	$2,775,921
Net after taxes	1,330,416	1,407,382
11 months' gross	30,569,313	27,964,026
Net after taxes	15,432,435	13,971,815
12 months' gross	33,370,434	29,125,849
Net after taxes	16,947,850	15,143,665
Net after charges, reserve and amortization	11,811,138	10,326,488
Surplus after pf. divs.	8,067,313	6,855,226

Tennessee Electric Power.
Commonwealth & Southern Corp.

November gross	$1,357,853	$1,245,977
Net after taxes	719,918	645,572
11 months' gross	13,375,326	12,020,003
Net after taxes	6,542,585	5,933,846
12 months' gross	14,468,073	13,262,979
Net after taxes	7,097,628	6,445,122
Net after charges, reserve and amortization	3,600,967	3,365,445
Surplus after pf. divs.	3,466,826	1,963,704

American Commonwealths Power.

Gr. in yr. end. Nov. 30	$24,721,431	$17,718,814
Net fr. rys. (A)N & surp.	3,066,549	1,139,393

*After pf. dividends on parent company.

Arizona Edison.
(Pacific Light and Power.)

Gr. in yr. end. Nov. 30	$11,787,353	$11,551,825
Gross income	1,780,519	1,625,647

Utah Power and Light.
(Including Western Colorado Power.)

October gross	$963,292	$837,743
Net, aft. taxes & maint.	438,354	337,000
10 months' gross	11,068,340	10,020,509
Net after pf. divs.	2,260,566	2,257,546

Nevada-California Electric.

Month ended Oct. 31—		
Net after taxes & maint.	$48,343	$358,151
*Bal. aft. taxes & depr.	9,162	25,822
12 months ended Oct. 31—		
Net after taxes & maint.	$419,000	$3,443,503
*Bal. aft. taxes & depr.	317,556	1,060,000

*After depreciation.

LISTINGS APPROVED BY STOCK EXCHANGE

Applications for Putting More Stock on Board Are Largest in Several Months.

180,000 U. S. STEEL SHARES

United Fruit's Addition Is 300,000 —Interlake Iron Also Increases Outstanding Securities.

Numerous stock dividends that will become payable in January and conversion privileges of various issues that will become operative after the first of the year put before the board of governors of the New York Stock Exchange yesterday a longer list of applications for listing of additional shares than in months.

In addition to these routine matters various companies submitted applications for listing of stocks to be used in expansions. Among these were the United States Steel Corporation and the United Fruit Company, the former making application for the listing of the 180,000 shares used in acquisition of the Atlas Portland Cement Company and the latter for the 300,000 shares used in obtaining the Cuyamel Fruit Company. Both applications were approved for admittance of the stocks on notice of issuance.

The Interlake Iron Corporation, formerly the By-Products Coke Corporation, received approval for the listing, upon notice of issuance, of the stock used in taking over the Perry, Toledo and Zenith furnace companies. For Perry, Interlake paid 588,419 shares, for Toledo 549,161 and for Zenith 102,375. The application covered also the outstanding shares bearing the name of the By-Products Coke Corporation, the shares approved under the present name to be substituted for those outstanding under the old name. The company now has received approval for the listing of 2,000,000 shares of its authorized capital of 2,500,000 shares.

The Lautaro Nitrate Company, Ltd., received approval for the listing when issued of $32,000,000 first mortgage 6 per cent convertible gold bonds due July 1, 1954, the proceeds to be used for the construction and equipment of a new plant with an approximate capacity of 540,000 tons of nitrate a year under the Guggenheim process. The Warner Company received permission to list immediately $6,869,000 first mortgage 6 per cent sinking fund bonds, due April 1, 1944, which were authorized last March to acquire the assets and retire the indebtedness of its predecessor companies.

Approved on Notice of Issuance.

Others securities approved for listing on notice of issuance were:

WARNER BROTHERS PICTURES, INC.—444,317 additional shares of common stock without par value.
STANDARD OIL COMPANY OF NEW YORK—15,790 additional shares of capital stock, $25 par value.
McKESSON & ROBBINS, INC.—5,145 additional shares of preference stock, Series A, 7 per cent convertible cumulative, $50 par value, and 58,396 additional shares of common stock without par value.
CONSOLIDATED TEXTILE CORPORATION—1,683,805 additional shares of capital stock without nominal or par value.
NATIONAL DISTILLERS PRODUCTS CORPORATION—Voting trust certificates for 107,915 additional shares of common stock without par value.
DETROIT EDISON COMPANY—$12,516,000 additional general and refunding mortgage gold bonds, Series A, 5 per cent, due Oct. 1, 1949.
AMERICAN TELEPHONE AND TELEGRAPH COMPANY—3,581,127 additional shares of common stock $100 par value.
KROGER GROCERY AND BAKING COMPANY—122,845 additional shares of common stock without par value.
MILWAUKEE ELECTRIC RAILWAY AND LIGHT COMPANY—$10,000,000 additional refunding and first mortgage gold bonds, 5 per cent, Series E, due June 1, 1961.
FEDERAL LIGHT AND TRACTION COMPANY—4,610 additional shares of common stock, $15 par value.
INDIAN MOTOCYCLE COMPANY—40,000 additional shares of common stock without par value.
OWENS-ILLINOIS GLASS COMPANY—41,361 additional shares of common stock, $25 par value.
AUBURN AUTOMOBILE COMPANY—2,479 additional shares of common stock without par value.
GLIDDEN COMPANY—6,818 additional shares of common stock without par value.
GENERAL PUBLIC SERVICE CORPORATION—18,309 additional shares of common stock without par value.
CROSLEY RADIO CORPORATION—20,800 additional shares of common stock without par value.
ALLIED CHEMICAL AND DYE CORPORATION—166,895 additional shares of common stock without par value.
MONSANTO CHEMICAL WORKS—5,975 additional shares of common stock without par value.
UTILITIES POWER AND LIGHT CORPORATION—30,000 additional shares of Class A stock without par value.
INTERNATIONAL BUSINESS MACHINES CORPORATION—30,378 additional shares of capital stock without par value.
NEW YORK STATE RAILWAYS—Equitable Trust Company certificates of deposit for $13,487,000 forty-year first consolidated mortgage 4½ per cent gold bonds, Series A, and $2,800,000 forty-year first consolidated mortgage 6% per cent gold bonds, Series B.

Applications Pending.

Applications to list the following securities are pending before the committee on stock list and may be acted upon at its next meeting:

NASHVILLE, CHATTANOOGA & ST. LOUIS RAILWAY—96,000 additional shares of common stock, par value $100.
STANDARD GAS AND ELECTRIC COMPANY—900,000 additional shares of common stock, without par value.
SCOTT PAPER COMPANY—3,000 additional shares of common stock, without par value.
CUTLER-HAMMER, INC.—6,600 additional shares of common stock, without par value.
ADAMS EXPRESS COMPANY—Additional shares of new common stock, without par value.
NATIONAL DAIRY PRODUCTS CORPORATION—3,709 additional shares of common stock, without par value.
CONTAINER CORPORATION OF AMERICA—117,514 additional shares of Class A common stock, par value $20.
DUNHILL INTERNATIONAL, INC.—1,413 additional shares of common stock, without par value.
PARK & TILFORD, INC.—2,121 additional shares of capital stock, without par value.
UNION TANK CAR COMPANY—1,265,872 shares of capital stock, without par value.
PENNSYLVANIA RAILROAD COMPANY—1,436,721 additional shares of capital stock, $50 par value.
GULF, MOBILE & NORTHERN RAILROAD COMPANY—37,373 additional shares of common stock, $100 par value.

O'Neill, Retiring From Curb, Receives a Silver Service

Vincent E. O'Neill, who is retiring as a member of the New York Curb Exchange after six years of active service, received from his associates in that institution yesterday a silver service as a token of their esteem. The presentation was made by William S. Muller, president of the Exchange, immediately after the close of the market. Members and officials were present.

Mr. O'Neill served the Exchange on several important committees and as vice president. He became a Curb member in April, 1921, and was elected to the board of governors in February, 1923. For several years he was chairman of the committee of arrangements, in which capacity he became most actively identified with the administration of the Exchange.

Mr. O'Neill is retiring to develop a large farm near Peekskill.

IRVING TRUST BOARD EULOGIZES GILBERT

Resolution Lauds Late Vice Chairman for His Contribution to American Banking.

Directors of the Irving Trust Company adopted yesterday a resolution expressing appreciation of the services of the late Alexander Gilbert, vice chairman of the board, who died at his home in Plainfield, N. J., on Dec. 20, in his ninety-first year. The resolution said in part:

"Mr. Gilbert's contribution to the upbuilding of American banking was an important one and extended far beyond any consideration of institutional connection. He participated in the creation of our national banking system, was among the earliest advocates of the Federal Reserve System, was president of the New York Clearing House Association during the panic of 1907, and rendered effective service in every national banking crisis since the Civil War.

"Therefore, we testify to our pride in the record of achievement of a great American, and because we have known him as a man and enjoyed the privilege of his friendship and counsel, we mourn Alexander Gilbert as a dear friend who has gone. To the bereaved family we offer profound sympathy, and we direct that a copy of this resolution be transmitted to them."

CHANGES IN CORPORATIONS.

Lamborn & Co., Love, Macomber & Co. and Others Elect Officers.

Lamborn & Co., Inc., have elected Ody H. Lamborn vice president and director; George L. Wright, vice president, and Glenn G. Bond, W. Carson Rhodes, Esmond Nutter and Edgar J. Kierce, assistant vice presidents.

Edward L. Love, formerly of Love, Macomber & Co., has been elected vice president of the Equitable Trust Company and of the Equitable Corporation of New York.

The Sterling Motor Truck Company has elected to the directorate Julius M. Sternberg, Oscar Heid, C. G. Haynsen, W. R. Koehring and Willets Pollock, Jr. H. C. Keenan also was elected a director to succeed the late William H. Sternberg, and was made executive vice president.

Directors of the Trustee Thrift Plan, Inc., yesterday elected Stanley E. Gunnison as president; Maximilian F. Wegrzynek, first vice president, and Leo Koeppel, secretary and treasurer. The board is composed of the officers, Representative Andrew L. Somers, Thomas V. Gould and Louis H. Pink.

Schiff & Co., a newly organized Stock Exchange firm, will open formally on Jan. 2 at 111 Broadway in the offices now occupied by Arthur J. Rosenthal & Co., now dissolving. The general partners, all associated with the dissolving company, will be C. E. Unterberg, Arthur J. Schiff and M. Thomas Ackarland. Harold J. Wimpfheimer will become a special partner.

Clarence H. Kelsey has been elected a director of the Consolidated Gas Company to succeed the late James M. Jarvie.

F. A. Buck, A. F. Smith and J. H. Osborne have been made assistant vice presidents of the Central Hanover Bank and Trust Company, while J. G. Dougherty, Robert MacDougall and Albert D. Washington have been made assistant secretaries. W. H. Schermerhorn has been made assistant treasurer.

STOCK EXCHANGE BID AND ASKED QUOTATIONS

FOREIGN BONDS.

Closing quotations for issues not traded in on the Stock Exchange yesterday:

	Bid.	Asked.
Adriatic El 7s,'52	96½	97
Alp M Stl 7s,'55	90½	94½
Antioq 7s,C,'45	77	81
Do 7s, D, '45	73½	77
Antwerp 5s,'58	90¾	91
Bergen 8s,'45	110¾	111
Ber Or El 6½s,'50	87	88
B Aires 6s, Apr '80 (City)	95	98
Do 6½s, 1959 (City)	96¾	97½
Do 6s, Oct, '60 (City)		95¾
Bulgaria 7s, '67	74½	76
Canada 4½s, '36	97½	98½
Can N Pow 4½s,'51	94½	95½
Carlsbad 8s, '54	103	104
Cau Val 7½s, '46	85	88
Christian 6s, '54	101½	
Col Ar Rs 6s, 1947	65	70
Copen 4½s, '53	88½	89½
Cuba 5s, '04-'34	103½	104½
Do 5½s, 1949	102¾	103¾
Do 5½s, 1953	100¼	101
Domin Rep 5½s, 1940	99½	99½
Do 5½s, '42	94	96½
D E Indies 5½s, May, 1953	101	102¾
Do 5½s, Nov, 1953	101¾	102½
Estonia 7s, '67	74	75
Finnish 6½s, A, 1954	92½	93¾
Ger G R 6½s,'49 w w	103¼	114
Do 6½s,'40 x w	95¼	97
Gt Br & Ir Re 4s, 1960-'90	83½	84¾
Do 5s, '29-'47	99½	

	Bid.	Asked.
Graz 8s, '54	94	95¾
Hamburg 6s, '58	82½	93
Heidel's 7½s,'50	100	102
Hol Am 6s, '45	97	99
Hun C M 7s, '48	85¾	86½
Hun L M 7½s, A, 1946	93¼	92
Do 7½s, B, '61	90¾	92¼
Hungary 7½s,'44	99	101¾
Lomb El 7s, w w	93	94½
Do 7s, '52 x w	85¾	86½
L Aus 7½s, '50	91	94½
Medeln 6½s, '34	65½	68¾
Mex Ir 4½s, '43	30¼	33¼
M-Mtlia 7½, 1958 x w		86
Do 7s, '56 w w		88
Minas G 6½s,'58	70	74½
Montcat 7s, '37		85
Do 7s, '37 w w	95¾	96¾
Montevideo 7s,'52	97	98
Nor Ind 6s, '57	93	94¾
Nuremb 6s, '52	94¾	95¾
Orient Dev 6s,'53	94	94¾
Do 5½s, '58	85¾	86¾
Pan 7s, '52 w w	107¼	110
Pat Mun Ln 6½s,'47	99	99¾
Rh W El 6s,'53 x w	85¼	
Rima Stl 7s, '48	90	91¼
R Gde-d S 8s,'46	94	96
Do 7s, '67	73½	78
Rotterdam 6s,'64	105	106
Santa Fe 7s, '45	91	93
Silez El Rs 7s, '57	72	73½
Trondhj 5½s,'57	93½	94¾
U Stl Wks 6½s, C, 1951	85¼	86
U Aust 6½s, '57	80	83¾

STOCKS

	Bid.	Asked.
Abitibi P & P	34½	35
Abr & Str cfds.	43	51¾
Do pf	102	105½
Adams Exp pf	115	116
Adams Millis	21¼	21¾
Aja & Vicksb'g	114	
Albany & Susq	134½	135
Alide & Weet	95½	
Alleghany Corp pf ex w	91	92
Alliance Realty	86	106
All Amer Av pf	120¾	
Alpha Port Cem	21	33
Amal Leather	3¼	3¾
Am Bk Note pf	63	64
Am Bond Inv pf	22	40
Am Brake Shoe	46¼	47¾
Do pf	119½	120
Am Brown B pf	97½	98¼
Am Cap pf	134¾	134¾
Am Car & F pf	106	107
Am & Foreign P		
Do 1st pf	105	
Do 2d pf	105¾	107
Do 2d pf	94½	95¾
Am Hide & Lth	3½	3¾
Do pf	20	23
Am L F & P pf	38	39
Am Mach Fdry	205	215
Do pf	105	
Do pf ex w	103	112
Am Metal	113	114
Am Pow & Lgt pf A	74¾	77
Do pf stp	73¼	80
Am Rad & S pf	126	130
Am Ship & C	2¼	2¾
Am Shipbldg	83¼	85
Am Sm & Rf pf	120	125
Am Stamp pf	95	97½
Am Steel Fd pf	110¾	110¾
Am Sug Ref pf	104	104¾
Am Type Fdrs	132	135
Do pf	106½	106½
Am Water Wks pf	100	101
Am Writ P cfts	3	4
Am Yvette pf	104	104¾
Anchor Cap pf	102	
Anaconda W & C	45	45½
Do pf	8	9
Do pf	8	9
Archer D M pf	104½	106
Armour Ill pf	91¾	92¼
Armour Leather	19¾	20
Do pf	90	91
Art Metal	24	27¾
Assoc Dry Goods	1	2
Do 1st pf	50	60
Do 2d pf	23	32
Associated Oil	24½	25¼
A T & S F pf	104½	104½
Atl Coast L pf	105	106
Atlas Powd pf	100	101
Atlas Tack pf	87	90
Atlas Stores Bank	34¼	37
Baldwin Locos pf	113½	114½
Balt & Ohio pf	79¾	80
Bangor & A pf	120½	121¾
Barnsdall Corp A	31¾	32
Do pf	85	86
Beatrice Crm pf	103	104
Beech-Creek	93	93¾
Beech Nut Pk pf	79¼	81
Bloomingdale's pf	98	100

	Bid.	Asked.
Blumenthal pf	80	82
Booth Fish 1st pf	20	27
Boston & Me	80	110
Brit Emp Steel 1st pf	37	37
Bklyn Manh Tr pf	77½	77
Bklyn Edison	240	
Bklyn Man Tr pf	83	83
Bklyn & Qns pf	10	11
Do pf ex d	60¾	62¾
Brown Shoe	65	67
Bruns Ter & R	112½	113
Bucyrus-Erie pf	107¾	108¾
Buff, R & Phila	73½	100
Do pf	83	85
Buff & Susq pf	84	85
Do cfts		85
Do pf	74½	84
Bullard Co	39½	40
Burgr Bros B	23¾	25¼
Do pf	95	96½
Bush T Bldg pf	110	111
Butler (A M) pf	105	110
Calif Petrol	11¾	12
Callahan Z & L	1	1¼
Capital Adm A		
Do pf	20	23¼
Carr, Clinch & S	63½	65
Do cfts stp	60	64
Case T Mach pf	113	122
Cav Dobbs pf	95	98
Celanese pf	97	98
Cent Al Steel pf	106½	110
Cent R R N J	260	272
Century Rib pf	97	98
Cert-teed pf	37	38
Chic & Alton	4¾	4¾
Chic Ind & L pf	83¾	
Chic & N W	128	129½
Chic Pneu Tool	51¼	51¾
Chic, R I & Pac	2¾	3
Chic, R I & Pac 7% pf	107¾	107¾
Do 6% pf	100	101
C St P M & O	5	6
Do pf	10	15
Chic Yel Cab	33½	34
Chile Copper	47¾	48
Cin, Sand & Cl	80	90
City Ice & Fu pf	54	
City Stores	41¾	42
City Stores A	38	43
C, C C & St L	227	230
Clev & Pitts	72½	83
Do special	70	75
Coca-Cola A	130	
Col Fuel & I pf	153	
Col South 1st pf	83	83¼
Do 2d pf	72	75
Col Gas & Elec	39¾	40
Pfd pais rct	64¾	
Do full paid rct	64¾	
Colum Graph	24	25
Com Credit	33	33¾
Do 1st pf	76¾	77¾
Do 2d pf	68	69
Comm'l Inv Trust	108	109
Do pf	108	109½
Congress Cigar	48¾	50
Do Cl A	50	
Do Cl B	65	
Con Cigar 6½% pf		98
Do pf ex	76½	79¼
Cons Ry P L & Pow	93	93¾
Consolidated A	11¾	12

	Bid.	Asked.
Contin Can pf	124¼	125¾
Crown Cork & S	42½	45
Crown WP 1st pf	82½	85
Crucible Steel pf	109	114
Cuba C Sug stfd	½	1
Do pf	2¼	3¼
Cuba R R pf	70	75
Cuba Tend 7% pf	110	115
Do 8% pf	100	100
Cuyamel Fruit	100	103
Deere & Co pf	117	118¾
Del & H Canal	48	48
Del L & W pf	104	104
Detroit & Mack	40	
Dev & R 1st pf	102¾	111
Dul, S & A pf	25	30
Do pf	2¾	3½
Dul Sup Trac	1	2
Do pf	20	25
Duplan Silk	13¼	13¾
Do pf	96	100
Duquesne Lt 1st pf	100	
Durham Hos pf	47	49¾
Eastm Kodak pf	128	131
El Auto-Lite pf	106	108
El Pow A Li 50%	124¼	134
Do full paid	124¾	
El Storage Bat	74	75
Do pf	12	15½
Emers Brant B	1¼	4
Radiocti Johnson	51	55
Do pf	107¼	110
Eng Fuel & Ir pf	92	96
Do 6½% pf	94	95
Equit Off Bldg	40	40¾
Equit Off Bldg pf	113	
Erie pf ex	69	70
Erie & Pitts	61¾	63¾
Exchange Buffet	22¼	23
Fairbanks pf	28¾	30
Fairo-Morse	23	24
Do pf	101¼	102¾
Fashion Park	22	24
Fed Lt & Tr	60	72
Do pf	90	96½
Fed M & Smelt	100	100
Do pf	94	100
Fifth Ave Bus	8½	9
Filene's Sons	23	25
Do cfts	25	34½
Do pf	95	97
Florsheim Sh pf	92	97½
Foster-Wheel pf	100	101
Ft Stanton pf	94¾	97½
Fuller Bd pf	90	
Gamewell Co	70	82
Gen Baking pf	115	125
Gen Cable A pf	102¾	103¼
Gen Cigar pf	113¾	114
Gen Gas & E B	20	
Do 6% pf	115	119¾
Do 7% pf	120	120¾
Gen Mills pf	90½	92
Gen Motors pf	111	
Gen Outdoor Adv	120	121¼
Do 6% pf	111	
Gen Out Adv A	36	37
Gen Ry Sig pf	89¾	102¼
Gilsdorf pf	101¾	102
Gold Dust pf	100	102¾
Gold Stock Tel	105	115
Goodrich pf	93	102
Goodyear pf	94	98
Goodyear Tire & Rub pf		97
Graham P com	7½	9
Grand Store	37	40
Gt Lakes D & D	103¾	106
Gt North pf ctfs	83	86
Gt West Sug pf	114¾	115¾
Gtwater Sug	7¾	8
Greene Cananea	101	115
Guantanamo S pf	90	95
Gulf Mob & Nor	39	40
Do pf	40	41
Gulf St Steel pf	97	100
Hackensack Wat	35	37
Do pf	27½	28
Do pf	25	26
Hall Print pf	8	12
Hall S R pf	100	101
Hamm Watch pf	100	107
Harbison-Walker	61	
Hartman A	22	23
Hav El Ry pf	72	80
Haw Comm Pat	6	8
Hayes (G W)	85	86
Do pf	123¾	125½
Hercules Powder	125	130
Do pf	115¾	
Hershey Choc pf	106¾	106
Hocking Valley	41¾	42
Holland-Am A	7	10
Homestake	77	82
Hillnois Coal

Post Office BONDS

These Bonds are secured by the United States Government for periods extending beyond their maturity.

Price 100 and interest to yield 6%
INFORMATION ON REQUEST

Love, Bryan & Co.
Members
New York Stock Exchange
New York Curb Exchange (Associate)
St. Louis Stock Exchange
50 Broadway, New York — 400 Locust Street, St. Louis
Telephone DIGby 9600
Direct private wire to St. Louis

FOR INVESTMENT
We Recommend
NEW YORK CITY BANK STOCKS
Especially
Guaranty Trust
Equitable Trust
Chase National
Chatham Phenix
Manufacturers Tr.
National City
Comparative Analysis on Request
Ralph B. Leonard & Co.
Members Assn. of Bank Stock Dealers. Members Unlisted Securities Dealers Assn.
25 Broad St. Whitehall 4270

United Gas Improvement
"Rights"
Bought—Sold—Quoted
CHAS. L. QUINCEY & CO.
Members New York Stock Exchange
24 Broad St. New York
Telephone Whitehall 7801

WIDELY DIVERSIFIED INVESTMENT SECURITIES
Write for Booklet A-3.
S. W. STRAUS & CO.
565 Fifth Avenue, New York City

Chas. V. Bob & Co.
120 Broadway
New York

WELL SELECTED INVESTMENTS
A. E. FITKIN & COMPANY
Incorporated
49 BROADWAY NEW YORK

Newton & Townsend
Incorporated
115 Broadway New York
Telephone CORtlandt 4831

MARKET BULLETIN
Copy on Request
McCLURE, JONES & CO.
Members New York Stock Exchange
115 Broadway, N. Y. Phone 9100 BARclay

Bonds
Commercial Paper
A. G. Becker & Co.
54 Pine St., New York
Telephone John 6310

E. W. CLUCAS & CO.
Members of New York Stock Exchange
50 Wall Street New York
HAnover 4355

$1,250,000 IN GOLD CONSIGNED TO PARIS

One Shipment From New York Tonight Made Known—Others Believed Pending.

LOSS IN WEEK $27,173,000

Federal Reserve's Report Shows $11,000,000 More Metal Earmarked for Foreign Account.

A substantial amount of gold is expected to leave this country tonight, consigned to France on the Mauretania. One parcel of $1,250,000 will be shipped by Heidelbach, Ickelheimer & Co., and it is thought certain that other banks which recently have sent gold to France will also arrange consignments, although thus far there is no definite knowledge of such engagements.

Although the position of the franc this week is more favorable to gold shipments than it was last week when more than $16,000,000 was sent to that country, foreign exchange experts do ont expect so heavy a movement. They give as reasons for a curtailment of the movement the higher money rates in this market and the preoccupation of the banks with year-end adjustments. In their desire to present a strong showing in year-end statements some of the banks will prefer not to tie up large funds in gold shipments until after Jan. 1.

The Federal Reserve Bank's statement of gold movements during the week ended on Dec. 25, released last night, shows the actual amount of the metal which went to France last week to have been $16,386,000. Estimates had placed the figure at $16,250,000.

Exports for the week came to $16,487,000, the shipments in addition to those sent to France consisting of $49,000 to Mexico and $52,000 to Germany. Imports for the week totaled $314,000, of which $196,000 came from Argentina and $118,000 chiefly from other Latin-American countries.

An increase of $11,000,000 in the amount of gold earmarked for foreign account was shown in the statement, bringing the net loss of gold for the week to $27,173,000. The identity of correspondents for whom the Federal Reserve earmarks gold is never disclosed. Presumably this metal, like other recent earmarkings, was set aside for French account and no doubt it will subsequently be exported.

Foreign exchange markets yesterday felt the effects of the year-end demand for spot currencies. Cable rates for most of the principal currencies went higher, but futures failed to follow the advances. The demand for cables is a year-end feature, resulting from the desire to even up balances. The funds are desired immediately available and hence the strength in spot is not followed by futures. In the normal course of events cables will relax after the turn of the year.

FRENCH BANK'S GOLD CONTINUES TO RISE

Week's Gain 139,000,000 Francs; Foreign Credits Also Increase 100,000,000.

PARIS, Dec. 26 (AP).—The weekly statement of the Bank of France shows the following changes in francs:

Gold	increased 139,000,000
Sight balances abroad	increased 100,000,000
Bills discounted at home	decreased 580,000,000
Bills bought abroad	increased 1,000,000
Advances	decreased 54,000,000
Circulation	increased 245,000,000
Current accounts	decreased 586,000,000

With the above changes for the week, yesterday's statement of the Bank of France, which covers the actual position as of a week ago, compares with those of the preceding two weeks and the corresponding week in 1928. Items in the table are in millions of francs:

	Dec. 26.	Dec. 19.	Dec. 12.	Dec. 27.
	1929.	1929.	1929.	1928.
Gold	41,387	41,248	41,131	31,534
Foreign exch.	7,290	7,190	7,167	25,656
Circulation	87,149	86,904	87,291	61,913

The gold reserve reported this week is the highest in the history of the bank. The largest holdings prior to revaluation of the currency in 1928 were on Sept. 2, 1920, when they were 5,560,670,890 francs at the old valuation, or 27,983,300,000 according to the present franc value. The note circulation of Oct. 31, which was 68,266,825,000 francs was the highest ever reported. Prior to the stabilization decree, the highest point reached by the bank's note circulation, which was then at about the present franc valuation, was 60,384,546,000 francs on May 10, 1928. A year ago it was 61,918,518,000.

The French bank's official discount rate remains at 3½ per cent, to which it was reduced on Jan. 10, 1928.

7.39 PESETAS TO A DOLLAR.

Lowest Rate in Years in Madrid Laid to Buying Foreign Gold.

MADRID, Dec. 26 (AP).—The peseta slumped today to a published quotation of 7.39 to the dollar, the lowest mark in several years. It is normally about five to the dollar. The decline caused some surprise because the government floated recently an interior gold loan of 350,000,000 pesetas, effective Jan. 1. The loan, ostensibly to meet foreign credits, was expected to bolster the peseta exchange, which has been fluctuating recently.

Many bankers attributed the decline to banks buying foreign gold to meet liquidations on Dec. 31. Despite the published quotation, exchanges in business transactions varied between 7.25 and 7.30.

ITALIAN STOCK PRICES.

Quoted in dollars on basis of prices on Milan Stock Exchange.

BANKS	Bid	Asked
Banca d'Italia	104	106
Banca Commerciale Italiana	70	71
Banca d'America e'Italiana and Amerialia	9½	10¾
Banca Nationale di Credito	28¼	29¾
Credito Italiano	40	41
PUBLIC UTILITIES		
Adamello	17¼	17¾
Adriatic Electric	12	12½
Italgas	11½	12
Italian Edison	40¾	41
Lombard Electric	48¼	48¾
Meso Elettric	6¾	7
Sip. Electric	7¼	7½
Terni Electric	20¼	20¾
Unes	5¼	5½
INDUSTRIALS.		
Isotech	3¼	3¼
Ernesto-Breda	6¾	7
Fiat Motors	17¾	17¾
Isotta Fraschini	9¾	10
Montecatini	12¼	12¾
Navigazione Generale Italiana	36½	37
Pirelli Rubber	44¾	45¼

General Public Service Reports Value Of Its Holdings to Stock Exchange

In approving for listing 18,390 additional shares of common stock of General Public Service Corporation, the New York Stock Exchange made public yesterday the company's security holdings as of Oct. 31, which had a market value on that date of $40,497,948, compared with a cost of $30,772,168. Total net assets as of Oct. 31 had a market value of $39,981,568.

The corporation, an investment trust specializing in utility securities, announced in its application for listing that the additional stock was required to cover the semi-annual dividend of 2/100 of a share of common stock on the outstanding stock. The asset value of the common stock on Oct. 31 was $36.68 a share, compared with $34.84 on Sept. 30, and with $28.81 on Oct. 31, 1928. Net income for the twelve months ended on Oct. 31, after interest and other charges, excluding Federal taxes, amounted to $3,590,685.

The company's portfolio, as of Oct. 31 was as follows:

Shares.		Class.	Market Value.
2,000	Air Reduction Co.	Capital	$284,250
5,000	Allgemeine Elektricitaeti-Gesellschaft	Common	198,750
6,777	American Gas and Electric	Common	946,780
9,935	American Power and Light	Common	876,128
45,000	American Superpower Corp.	Common	1,372,500
5,000	American Tel. & Tel.	Capital	1,233,750
2,000	Bankers Trust	Capital	350,000
5,000	Cape Breton Electric Co., Ltd.	Common	18,600
1,000	Central Hanover Bank and Trust	Capital	395,000
2,250	Chase National Bank	Capital	450,000
13,250	Columbia Gas and Electric Corp.	Common	1,162,868
750	Columbia Gas and Electric Corp. (2-3 paid)	Common	53,813
10,400	Commercial Solvents Corp.	Capital	295,200
50,625	Commonwealth & Southern	Common	835,313
22,988	Commonwealth & Southern	Option warrants	126,478
5,062	Commonwealth Edison	Capital	1,266,740
2,000	Consolidated Gas, Electric Light and Power, Balt.	Common	220,000
10,010	Consolidated Gas, New York	Common	1,101,100
1,000	Corn Exchange Bank Trust Co.	Capital	345,000
4,000	Corn Products Refining Co.	Common	414,000
5,500	Detroit Edison Co.	Capital	545,000
5,000	Deutsche Bank	Capital	159,000
5,500	Duke Power Co.	Capital	1,014,750
2,200	Eastman Kodak Co.	Common	456,700
2,000	Edison Electric Ill. Co. (Boston)	Capital	800,000
18,222	Electric Bond and Share Co.	Common	1,733,690
3,000	Electric Investors, Inc.	Common	435,000
20,000	Electric Power and Light Corp.	Common	940,000
5,000	Electric Power and Light Corp.	Option warrants	119,375
20,400	Engineers Public Service	Common	969,000
2,000	First National Bank of Boston	Capital	326,000
312	First National Bank of Chicago	Capital	284,544
50	First National Bank of New York	Capital	225,000
3,000	I. G. Farbenindustrie	Common	138,490
1,600	Foreign Power Securities Corp.	Common	48,000
4,000	General Electric Co.	Common	1,008,000
2,500	General Motors Corp.	Common	120,000
2,000	General Realty and Utilities Corp.	Preferred w. w.	170,750
2,000	General Stockyards Corp.	Common	60,000
500	General Stockyards Corp.	Preferred	45,000
1,500	Gillette Safety Razor Co.	Capital	168,313
2,500	Grant Company, W. T.	Capital	137,500
2,500	Grant Company, W. T.	Rights	7,500
300	Guaranty Trust of New York	Capital	240,000
2,000	Insuranshares Trust Certificates	(B-27)	35,000
20,000	Insuranshares Trust Certificates	(B-28)	360,000
2,448	International Harvester Co.	Common	232,560
13,000	International Tel. & Tel.	Capital	1,235,000
$53,500	Jacksonville Traction Co.	1st mtge. bonds 5%	41,750
$247,200	Jacksonville Traction Co.	10-yr. notes 5%	
200	Manhattan Company	Capital	$195,000
4,000	Marine Midland Corp.	Capital	200,000
5,125	Middle West Utilities Co.	Common	1,501,403
5,133	Middle West Utilities Co.	Rights	103,362
$200,000	Mississippi River Fuel Corp.	1st mtge. bonds 6%	201,000
50	National City Bank of New York	Capital	22,000
14,500	National Power & Light Co.	Common	985,500
40,000	Niagara Hudson Power Corp.	Common	720,000
10,000	Niagara Hudson Power Corp.	Cl. A option warrants	59,500
10,235	North American Company	Common	1,126,850
10,235	North American Company	Rights	20,470
4,000	Northern States Power Co.	Cl. A. common	200,000
16,800	Pacific Gas & Electric Co.	Common	975,600
10,000	Pacific Lighting Corp.	Common	860,000
1,225	Philadelphia National Bank	Capital	153,750
1,768	Public Service Co. of Northern Illinois	Common	445,536
18,800	Southern California Edison Co.	Common	1,128,000
10,000	Standard Brands, Inc.	Common	320,000
7,425	Standard Gas & Electric Co.	Common	926,269
6,000	Stone & Webster, Inc.	Capital	654,000
16,781	Tampa Electric Co.	Common	1,042,520
8,640	Union Carbide & Carbon Corp.	Capital	529,440
16,310	United Corporation	Common	595,315
25,000	United Gas Improvement Co.	Common	824,375
25,000	United Gas Improvement Co.	Rights	40,625
625	United Gas Improvement Co.	Preferred	58,750
2,000	United Fruit Co.	Capital	239,500
5,000	United States Steel Corp.	Common	979,750
$150,000	Wayss & Freytag A. G. and Polensky & Zoellner (Nordsuedbahn A. G.)		147,375
5,000	Woolworth (F. W.) Co.	Capital	460,000
			$40,497,948

(a) No active market; values shown fixed by directors.
(b) Participation in loan.

PRODUCE EXCHANGE STOCKS

THURSDAY, DEC. 26, 1929.

Post-holiday quietness was in evidence in the securities market on the New York Produce Exchange yesterday. Price trends were mixed and changes in most instances were fractional.

SALES, 36,840.

Sales.		High	Low	Last	Net Ch'ge
900	Aero Klemm	13	7/8	1 1/16	
200	All Am Gen	15⅝	13½	13½	—1
200	Am Eagle, new	1			
400	Am Util Gen, A	13½	12⅝	12⅝	— ⅝
600	De B wtc	6	4⅞	5	
200	Andes	⅛	⅛	1/16	+ 1/16
100	Assd G & E	28½	28½	28½	+ ½
3,000	Do Mod AC rts	1	1/16	1/16	
100	Auto Stand	1¼	1¼	1¼	
2,600	Bagdad	2⅛	2	2	— 1/16
5,000	Big Mo	⅛	⅛	⅛	— 1/16
1,500	Chat Phen Allied	18½	17½	18½	+ ⅛
3,000	Chien Asbe	21¼	21	21⅛	+ ⅛
400	Claude Neon, new	12½	12	12	— ½
500	Col Baking	2⅛	2	2	
100	Dixton	12⅜	12⅜	12⅜	+ 1/16
1,200	Int Carriers	15	14½	14½	— ⅛
2,200	Int Rust Iron	1⅝	1½	1⅝	
100	Isv Tr	38	39	38	—6
200	Jenkins	3⅛	3⅛	3⅛	+ 1/16
300	Kane Stores	5	5	5	
100	Kimer	1⅛	1⅛	1⅛	— 1/16
1,100	LaLasine	1⅛	1⅛	1⅛	— 1/16
700	Merlin	⅛	1/16	1/16	
200	Pet conv	13½	13	13⅛	+ ⅛
300	Railroad Shrs	7⅛	7	7⅛	— ⅛
500	Saabd Util Shrs	6½	5½	6⅛	— ⅛
1,500	Do war	⅝	½	½	
800	Sheldon Min	⅜	⅜	⅜	— 1/16
200	Shell pf	104	104	104	— ½
300	Shep Stores	1	1	1	— 1/16
200	Trent	⅝	⅝	⅝	— 1/16
1,700	Union Cigar	⅞	⅞	⅞	
100	Zenda Gold	1⅝	1⅝	1⅝	

Banks.

300	Bk Man, new	120	120	120	—4
245	Int Ger Tr, new	44	41½	44	+1

INACTIVE BID AND ASKED.

Closing bid and asked quotations of stocks not traded in were:

	Bid.	Ask.		Bid.	Ask.
Appalach	4½	6	H R'st'n pr	16½	20
Assd G & E			Hutto Eng	4½	6
A C w 1.120	122		Int Con Pw		
Do 5s pr			A	18	20½
w 1	93	96	Lessings	9½	13½
Do mod			Magnavox	1½	2½
deb rts wi	3½	3⅝	Mar Radio	3½	2½
B G Sand	2⅝	3½	M S O B		
Butte Mad	2	2½	t c wi	4½	6
Claremont	7	10	Radio Sec	1	1¼
Color Pict	7	9	Rhine W rts		
Como	1¼	1⅝	w 1	1½	2
Con Gas Ut			Rhodesian	9½	10
B v t c	8	9	Sher Gord	2½	3½
Con Shrs pf	70	76	Tungsten El		
Fed Neon			w 1	20½	22½
Uts w 1	25	28½	Wailes Dove		
Gen Cap	42	47	w 1	19¾	20½
Gt N Inv A	23	28½			

FOREIGN EXCHANGE

THURSDAY, DEC. 26, 1929.

Range of Rates, Sight Exchange.

	High	Low	Tuesday's Final	Year Ago
LONDON	$4.87⅝	$4.87⅜	$4.87⅜	$4.87⅛
PARIS	3.94⅛	3.94	3.94	3.94⅛
ROME	5.23⅛	5.23¼	5.23⅝	5.23⅝
BERLIN	23.95½	23.93	23.95	23.93
COPENHG'N	26.82½	26.82	26.82	26.82
OSLO	26.83½	26.82	26.82	26.82
STOCKHLM	26.97½	26.96	26.96	26.96

CLOSING RATES.

Quotation on sterling represents dollars and decimals of a dollar; all others represent cents and decimals of a cent. Quotations preceded by the decimal mark indicate a price measured in fractions of a cent.

Europe.

	Thurs. day.	Tues. day.	Week Ago.	Year Ago.
STERLING—Par $4.86⅔ per sovereign				
Demand	4.87⅛	4.87⅛	4.87⅛	4.85⅞
Cables	4.87⅜	4.87⅜	4.87⅜	4.86⅛
Com., 60 days	4.83⅜	4.83⅜	4.83⅜	4.81
Com., 90 days	4.81⅛	4.81⅛	4.81⅛	4.79⅛
FRANCE—Revalued at 3.91½ cents per franc.				
Demand	3.94	3.94⅛	3.93¾	3.91½
Cables	3.94¼	3.94⅛	3.94	3.91⅝
ITALY—Par 5.2631 cents per lira.				
Demand	5.23⅜	5.23⅜	5.23⅜	5.23⅜
Cables	5.23⅝	5.23⅝	5.23⅝	5.23⅝
BELGIUM—Par 13.904 cents per belga.				
Demand	14.00⅛	14.00	14.00	13.91⅝
Cables	14.01⅛	14.01	14.01	13.92⅛
GERMANY—Par 23.8 cents per mark				
Demand	23.96	23.95	23.94¾	23.81½
Cables	23.96	23.96	23.95¾	23.82½
AUSTRIA—Par 14.07 cents per schilling.				
Demand	14.25	14.25	14.25	14.12⅝
Cables	14.25	14.25	14.25	14.12⅝
CZECHOSLOVAKIA—Par 2.964 cents per crown (stabilized 33.75 crowns)				
Demand	2.97	2.97⅛	2.97	2.9615
Cables	2.97⅛	2.97⅜	2.9725	2.9650
DENMARK—Par 26.8 cents per krone.				
Demand	26.82	26.82	26.82	26.70½
Cables	26.84	26.84	26.84	26.71½
FINLAND—Par 2.5185 cents per finmark				
Demand	2.52	2.52	2.52	2.52
Cables	2.52¼	2.52¼	2.52¼	2.52½
GREECE—Par 1.93 cents per drachma.				
Demand	1.30½	1.30¾	1.30⅜	1.29⅞
Cables	1.30¾	1.30½	1.30⅜	1.30⅛
HOLLAND—Par 40.2 cents per florin.				
Demand	40.36⅛	40.36	40.31½	40.18½
Cables	40.35⅛	40.33	40.33⅛	40.20½
HUNGARY—Par 17.49 cents per pengo.				
Demand	17.50	17.50	17.50	17.50
Cables	17.50	17.50	17.50	17.50
NORWAY—Par 26.8 cents per krone.				
Demand	26.82	26.82	26.80	26.68½
Cables	26.84	26.84	26.82	26.69½
POLAND—Par 11.22 cents per zloty				
Demand	11.25	11.25	11.25	11.25
Cables	11.25	11.25	11.25	11.25
PORTUGAL—Par $1.0805 per escudo.				
Demand	4.54	4.54	4.54	4.48
Cables	4.55	4.55	4.55	4.49
RUMANIA—Par .00395 per leu (stabilized Feb. 7).				
Demand	.00⅝	.00⅝	.00⅝	.00¼
Cables	.00⅝	.00⅝	.00⅝	.00¼

	Thurs. day.	Tues. day.	Week Ago.	Year Ago.
SPAIN—Par 19.3 cents per peseta.				
Demand	13.60	13.62	13.62	13.30½
Cables	13.61	13.63	13.63	13.31½
SWEDEN—Par 26.8 cents per krona.				
Demand	26.96	26.97	26.97	26.81¼
Cables	26.98	26.98	26.99	26.82¼
SWITZERLAND—Par 19.3 cents per franc.				
Demand	19.45	19.45¼	19.44½	19.29¾
Cables	19.46	19.46¼	19.45½	19.30¾
YUGOSLAVIA—Par 1.8 cents per dinar.				
Demand	1.77⅛	1.77⅛	1.77⅛	1.76¼
Cables	1.77⅛	1.77⅛	1.77⅛	1.76¼

Far East.

CHINA—Cents per silver dollar for Hongkong; per tael for Shanghai and Peking.

Hongkong—				
Demand	41.94	41.87	42.44	50.06
Cables	42.00	41.93	42.50	50.12
Peking—				
Demand	54.00	54.00	53.25	64.25
Shanghai—				
Demand	52.69	52.69	53.69	63.87
Cables	52.75	52.75	53.75	63.93

INDIA—Calcutta: 36.50 cents per rupee.

Demand	36.44	36.44	36.50	36.56
Cables	36.50	36.50	36.56	36.62

PHILIPPINE ISLANDS—Manila: Par 50 cents per silver peso.

Demand	49.69	49.69	49.69	49.62
Cables	49.75	49.75	49.75	49.75

JAVA—Par 40.2 cents per florin.

Demand	40.25	40.37	40.37	40.25

JAPAN—Par 49.8 cents per yen.

Demand	49.00	49.00	49.00	45.87
Cables	49.06	49.06	49.06	45.93

STRAITS SETTLEMENTS—Par 56.78 cents per dollar.

Demand	56.37	56.37	56.43	56.56
Cables	56.50	56.50	56.56	56.62

South America.

ARGENTINA—Par 42.44 cents per Argentine paper dollar.

Demand	40.51	40.81	40.45	42.10
Cables	40.87	40.87	40.50	42.15

BRAZIL—Par 11.86 cents per paper milreis.

Demand	11.09	11.22	11.22	11.89
Cables	11.13	11.25	11.25	11.92

COLOMBIA—Par 97.33 cents per gold peso.

Demand	96.62	96.62	94.62	96.84

CHILE—Par 12.165 cents per gold peso.

Demand	12.12	12.12	12.18	12.06
Cables	12.16	12.16	12.22	12.12

PERU—Par $4.8665 per pound.

Demand	4.00	4.00	4.00	3.99½
Cables	4.01	4.01	4.01	4.00½

URUGUAY—Par $1.0342 per gold peso.

Demand	94.75	94.75	93.75	102.75
Cables	95.00	95.00	94.00	103.00

Central America.

GUATEMALA—Par $1.00 per quetzal.

Cables	1.00	1.00	1.00	1.00

Canada.

MONTREAL—Par 100 cents per Canadian dollar.

Demand	98.97	98.98	99.43	99.71

Mexico.

MEXICO CITY—Par 49.85 cents per gold peso.

Demand	48.94	48.97	48.31	48.48

MORE TRACTORS FOR RUSSIA

Amtorg Discredits Report Deal With Americans Has Failed.

The Amtorg Trading Corporation, purchasing agent for the Soviet Government in the United States, said yesterday that reports that the agreement of the Soviet with certain American companies for the building of tractors in Russia had collapsed disagreed with all information which Amtorg had. It added that it had been instrumental in arranging the agreement and had been kept fully informed as to any changes in it.

It was explained that the original purpose was to procure American engineers to aid the Soviet in manufacturing tractors for up-to-date farming in Russia. It was intended to produce 100,000 machines for 1933 but this number had been increased to 350,000. The Pugitilov plant in Leningrad, originally planned to manufacture 3,200 tractors annually by the middle of 1930, was operating already on a basis of 10,000 a year, and the Stalingrad plant would be completed within six months.

Since 1799 when the wealth and aristocracy of New York went about in their coaches, the name "Manhattan" has been identified with all that is best in financial service. The Bank of Manhattan Trust Company, is carrying on a business begun one hundred and thirty years ago... In selecting an executor and trustee under your will, it is well to consider a trust company that represents integrity, quality and tradition.

BANK of MANHATTAN TRUST COMPANY

Be Right with Babson's

WERE you prepared for the recent events in the market by the investment service or those upon whom you have depended for advice? **Babson's clients were prepared for these events.**

Now! What Next? Will prices in 1930 be lower than during the November, 1929, crash—or not?

But whether stocks are going up or down Babson's Reports can help you to investment opportunities. There are opportunities both in bear markets and in bull markets, but they are of a different nature. Our Continuous Working Plan for your money takes care of all conditions.

How this plan presents the opportunities as they occur is explained in our booklet, "Bigger Investment Returns." Send for your free copy now and "Be Right with Babson's."

Babson's Statistical Organization
Div. 81-4, Babson Park, Mass.
Largest Statistical Community in America
Send me free and without obligation your booklet "Bigger Investment Returns," also details of your Financial Service.
Name .....
Address .....

Investors Everywhere Use
MOODY'S RATINGS
Found *Only* in Moody's Manuals

CENTRAL PUBLIC SERVICE CORPORATION
Write for latest circular
ALBERT E. PEIRCE & CO.
27 Wall St., New York City

New England Investors
Read and Depend on the
Boston Transcript
Now in its One Hundredth Year

IF YOU NEED A SERVANT look over the announcements in The New York Times Household Situations Wanted columns. The New York Times publishes more high-grade Help and Situations Wanted advertisements than any other New York newspaper.

A Bank Account for Everyone

Quite singular is the fact that, averaging the total, there is a bank account for every man, woman, and child in Pittsburgh.

The Pittsburgh Press

Necessary for Reaching Investors in Metropolitan Pittsburgh

Investment Securities

F. S. Smithers & Co.
Members New York Stock Exchange
15 Broad St. New York

BOND PRICES FIRM IN LIGHT TRADING

Railroads Lead in Upturns, Convertibles Improve and Government Issues Rise.

FOREIGN LOANS ARE BETTER

New 1929 Lows in Fisk Rubber 8s, West Virginia Coke 6s and Manhattan Railway 4s.

Post-holiday trading in bonds on the New York Stock Exchange was relatively light yesterday. Prices, however, were firm, with railroad bonds showing the best strength. United States Government issues were slightly higher, as were foreign loans.

Convertible bonds improved somewhat. American International convertible debenture 5½s gained 2 points for the day, American Telephone and Telegraph convertible 4½s, 1¼ points, and International Telephone and Telegraph convertible 4½s, ½ of a point. New Haven convertible 6s advanced 1⅞ points, while the road's convertible 3½s held unchanged. Commercial Investment Trust convertible 5½s yielded a point, closing at 82, or within 2 points of the year's low.

Fisk Rubber 8s dropped 2 points to 78, a new bottom for the year. Activity marked the industrial issues, taken as a group. Cuba Cane Sugar 7s recovered 2¼ points in active trading. West Virginia Coal and Coke 6s of 1950 dropped 2¾ points to a new low for the year at 11½. The actively traded Texas Corporation 5s moved up ⅛.

New York traction bonds were irregular. Manhattan Railway 4s of 1990 touched a new low at 50¼, closing at 51, off 3 points. Brooklyn-Manhattan Transit 6s sold off a half point and Interborough bonds were unchanged, except the 7s of 1932, which were off 1¼ points. Third Avenue adjustment 5s dropped 1½ in a larger turnover than usual.

Liberty bonds and United States Treasury issues improved a little in quiet trading. Final prices stood unchanged to a rise of 5/32.

Although foreign bonds were better, a few issues touched fresh lows for the year, among them Cordoba 7s of 1937 at 86, off 3 points; Rio de Janeiro 6½s at 88, off 3 points, and Uruguay 6s at 91⅞, off 1½. A recovery of 8¾ points by Cuba 5s was a feature.

MUNICIPAL LOANS.

Offerings of New Bond Issues to Bankers Announced—No Bids for Cook County Notes.

Cook County, Ill.

No bids were received on the issue of $7,000,000 Cook County (Ill.) 6 per cent corporate tax fund notes, according to an announcement made by the Board of Public Utilities. The notes were to be dated Jan. 2, 1930, due on July 1, 1931, and callable on May 1, 1931. No date has been set for reoffering of the issue.

Akron, Ohio.

The city of Akron, Ohio, will be in the market on Jan. 13 with a new issue of $1,507,000 various improvement bonds, due serially from Oct. 1, 1931 to 1960. Proceeds of this financing will be used for land purchase, sewer, bridge, water, street and grade crossing elimination purposes.

Skowhegan, Me.

Estabrook & Co. have received the award of an issue of $129,000 Skowhegan (Me.) 4 per cent high school bonds, due on Sept. 1, 1930 to 1943. The price paid was 97.673.

Oklahoma City, Okla.

Details of the $2,150,000 issue of bonds by the Oklahoma City (Okla.) School District to be awarded on Jan. 6 were announced yesterday. The issue will mature serially from Jan. 1, 1932 to 1955, and bidders will be required to name the rate of interest at not to exceed 6 per cent.

BONDS TO BE REDEEMED.

Pennroad Definitive Voting Trust Certificates Ready.

J. P. Morgan & Co. and the Guaranty Trust Company are notifying holders of Kingdom of Belgium external loan twenty-year 8 per cent sinking fund gold bonds, due in 1941, that $1,500,000 face amount of the bonds has been called for redemption at 107½ and interest on Feb. 1.

Morgan & Co., as sinking fund trustees are notifying holders of Cleveland Union Terminals Company first mortgage sinking fund gold bonds, Series A, issued under debenture dated April 1, 1922, that $39,000 principal amount has been drawn by lot for redemption at 105 per cent on April 1.

Speyer & Co. and the National City Bank have drawn $58,000 of the Greek Government forty-year 6 per cent secured sinking fund gold bonds for the sinking fund at par, payable on and after Feb. 1.

The Pennroad Corporation has notified holders of temporary certificates that definitive voting trust certificates for common stock may now be obtained in exchange for the former at the offices of C. Bidlingmeyer, Philadelphia, and W. U. Moyer, New York, and has requested those mailing certificates to send them to the Philadelphia house.

HALTS BOND INTEREST FOR MOFFAT TUNNEL

Colorado Court Restrains Payment on Part of Supplemental Issues on Jan. 1.

The Supreme Court of Colorado has issued an order restraining the Moffat Tunnel Commission from paying the interest due on Jan. 1 on $8,750,000 Moffat Tunnel Improvement District supplemental bonds, according to advices received here yesterday. The original issue of $6,720,000 5½ per cent bonds of the district, due on July 1, 1944 to 1968, will not be affected and interest on these will be paid on Jan. 1.

The court order was issued in connection with the case of the Denver Land Company, involving the legality of the supplemental bonds, which is pending in the Supreme Court of the State. The first issuance of these bonds was in 1925, they consisting of $2,500,000 5½s, due on Jan. 1, 1964 to 1973. These were followed the next year by $3,500,000 5½s, due on July 1, 1947 to 1956, and in 1927 by $2,750,000 5s, due on Jan. 1 1974 to 1983.

The Moffat Tunnel Improvement District includes the city and county of Denver, and the counties of Grand, Moffat, Routt and portions of Eagle, Gilpin, Boulder, Adams and Jefferson counties, an area of 9,245 square miles.

An Attractive Public Utility Debenture

Yielding 6½%

Warrants attached entitle holders to purchase Common Stock at attractive prices for a considerable period.

A circular will be sent upon request.

YEAGER, YOUNG & PIERSON
Incorporated
Chicago 35 Wall Street, New York Akron

Chas. D. Barney & Co.
Members New York Stock Exchange
Established 1879

Investment Securities

MAIN OFFICE
65 Broadway
BRANCH OFFICE
654 Madison Avenue
at 60th Street

INVENTORIES

of investment holdings are particularly desirable at this period of the year. Our facilities are at your disposal without obligation.

MYRON S. HALL & CO.
MEMBERS NEW YORK STOCK EXCHANGE
100 BROADWAY
NEW YORK

BOND SALES ON THE STOCK EXCHANGE

THURSDAY, DECEMBER 26, 1929.

Day's Sales.	U. S. Govt.	Domestic.	Foreign.	Total All.	Year to Date.	U. S. Govt.	Domestic.	Foreign.	Total All.
Yesterday	$569,000	$5,879,000	$1,723,000	$7,671,000	1929	$139,902,250	$2,157,261,700	$689,201,200	$2,986,365,150
Tuesday	369,000	4,545,000	1,775,000	6,689,000	1928	178,614,400	1,945,108,550	787,517,800	2,911,240,750
Year ago.....	782,000	6,362,000	2,153,000	9,297,000	1927	291,717,300	2,188,893,800	873,703,500	3,304,314,600
Two years ago.	1,538,000	7,707,000	3,693,000	12,938,000	1926	261,700,300	2,007,807,400	749,934,450	3,019,442,150

UNITED STATES GOVERNMENT LOANS.

Range Since Date of Issue High.	Date.	Low.	Date.	Range 1929 High.	Low.	Sales in 1,000s.	Issue.	Open	High	Low.	Last.	Net Change	Closing Bid	Asked	Yield.
103.1	Oct. 19, 1922	86.1	June 2, 1921	99.31	96.00	22½	Liberty 3½s, 1932-47.....	99.12	99.12	99.11	99.11	...	99.11	99.15	3.54
103.30	Mar. 9, 1927	84.00	May 21, 1920	101.12	98.2	121	Liberty 1st conv. 4½s, 1932 47	100.28	100.31	100.26	100.31	+.1	100.28	101.00	3.83
104.12	Mar. 9, 1927	82.00	May 20, 1920	101.23	98.6	175½	Liberty 4th 4¼s, 1933-38.....	101.5	101.6	101.2	101.4	+.2	101.4	101.6	3.92
116.6	Jan. 7, 1928	98.1	Mar. 27, 1923	112.26	105.00	78	Treas. 4¼s, 1947-52.....	111.4	111.6	111.4	111.5	+.5	111.00	111.6	3.40
111.12	Jan. 9, 1928	100.9	Dec. 23, 1924	108.30	101.4	86	Treas. 4s, 1944-54.....	107.00	107.5	107.00	107.5	+.5	107.00	107.6	3.39
108.10	Jan. 10, 1928	98.18	Mar. 13, 1929	105.30	98.18	75	Treas. 3½s, 1946-56.....	104.6	104.6	104.5	104.5	+.5	104.00	104.7	3.41
103.10	Jan. 7, 1928	98.12	Mar. 12, 1929	100.6	98.12	11	Treas. 3½s, 1943-47.....	99.17	99.23	99.17	99.23	—.1	99.17	99.23	3.40

Quotations after the decimal point in the above table represent one or more 32ds of a point.

U. S. TREASURY NOTES.

	Rate.	Bid.	Asked.	Yield
Mar., 1930	5¼	100.13	100.15	2.90
June, 1930	4¾	100.24	100.27	3.05
Sept., 1930	3¼	99.27	99.29	3.23
Mar., 1932	3½	99.17	99.20	3.66
Sept., 1932	3½	99.17	99.20	3.64
Dec., 1932	3½	99.17	99.20	3.63

Figures after decimals are 32ds.

U. S. BOND QUOTATIONS.

Closing quotations for issues not traded in on the Stock Exchange yesterday:

PRE-WAR ISSUES.

	Bid.	Ask		Bid.	Ask
2s, r, 1930..1925	104		3s, c, 1947..	90	96
2s, c, 1930..1925	104				
3s, r, 1946..	90	96	Pan 2s, '38.1925	104	
3s, c, 1946..	90	96	Pan 2s,c,'61	85	94
3s, r, 1947..	90	96			

TREASURY BONDS.

	Bid.	Ask
Treasury 3½s, 1946-43.....	99.17	99.22

FOREIGN BONDS.

Abitibi P & P 5s, 1953 — 85¼, 85¾
Akershus 5s, 1963 — 90½, 91
Antioquia 7s, A, 1945 — 77, 78
7s, B, 1945 — 77, 78
1st 7s, 1957 — 70¼, 71
2d 7s, 1957 — 60½, 62
3d 7s, 1957 — 66½, 70
Argentine 5s, 1945 — 85¼, 86
4½s, 1956 — 89½, 90
6s, 1957, A — 96¼, 96½
6s, 1957, B — 96, 96½
6s, June, 1959 — 95⅝, 95¾
5s — 95⅝, 95¾
5s — 95⅝, 95¾
5s, Oct, 1959 — 95⅝, 95¾
6s, May, 1960 — 95⅝, 95¾
Australian 5½s, 1956 — 82½, 83
5s — 82½, 83
5s, 1955 — 82½, 83
Austrian 7s, 1943 — 104½, 105
Bavarian 6s, 1945 — 104½, 105
Belgium 6½s, 1949 — 107⅝, 107¾
Bergen 6s, 1949 — 100, 101
Berlin 6½s, 1950 — 96, 96¼
Berlin City El 6½s, 1951 — 88½, 89
5s — 88½, 89
Berlin El Rys 6½s, 1956 — 87, 88
Bogota 8s, 1945 — 93, 94
Bolivia 7s, 1958 — 74½, 75
Bordeaux 6s, 1934 — 101, 102
Brazil 6½s, 1926-1957 — 73, 74
6½s, 1927 — 72½, 73½
6½s, 1928 — 72½, 73½
Brazil Cen Ry 7s, 1952 — 87, 88
Brazil 8s, 1941 — 92¾, 93
2 — 92½, 92¾
2 — 92¾, 93
2 — 92½, 93
Bremen 7s, 1935 — 98, 98½
Brisbane 5s, 1957 — 88½, 89
Budapest 6s, 1962 — 73½, 74
Buenos Aires Prov 4½ s, 1961 — 73, 74
Buenos Aires Prov 4½ s, 1961 — 85, 86
Bulgaria 7½s, 1968 — 83¾, 84
5 — 83, 83¾
Caldas 7½s, 1946 — 80½, 81
1 — 80, 81
1 — 82, 83
2 — 66, 68
4 — 66½, 67½
Canada 5s, 1931 — 100¼, 100½
14 — 100¼, 100½
5s, 1952 — 103, 103½
4 — 102¾, 103
4 — 102¾, 103
Chile 6s, 1960 — 73¾, 74
2 — 73, 73½
5 — 73½, 74
4 — 73½, 74
4 — 80½, 81
4 — 80½, 81
5 — 80, 80½
Chile 6s, 1961 — 80½, 81
1 — 80¼, 80½
1 — 88, 88½
2 — 88½, 89
6s, '61, Jan — 88, 88½
6s, '61, Sept — 88, 88½
7s, 1942 — 99½, 99¾
1cash.101 — 98½, 99
1 — 98, 98½
6s, 1962 — 89, 89½
Chile Mtg Bk 6s, 1961 — 97, 97½
3 — 97, 97½
6½s, 1957 — 94¼, 94½
1 — 94¼, 94½
1 — 94¾, 95
2 — 94¾, 95
Cologne 6½s, 1950 — 84, 85
Col Agr Bank 6s, 1948 — 67, 68
Col Mtg Bank 6½s, 1947 — 66, 67
2 — 66, 68
6 — 66½, 68
Colombia 6s, 1961, Oct — 83, 84
4 — 83, 84
3 — 83, 84
Colombia 6s, 1961 — 83, 84
Comm Ry Mex 6s, 1951 — 73, 74
Cons Gas deb 5½s, 1945 — 105½, 105⅝
Con Coal Md ref 5s, 1950 — 105⅞, 106
5 — 105⅞, 106
Con Coal Md ref 5s, 1950 — 60½, 62
2 — 62, 63
Consumers Pw 5s, 1952 — 101¼, 101½
2 — 101¼, 101½
Container 6s, 1946 — 92, 93
5s, 1943 — 96¼, 96¾
1st7f. — 73½, 74½
Cr Ct A Saud 6s, 1962 — 87, 88
Cuba Cane 6s, conv Ts, 1930 — 85½, 86
1st7f. — 85½, 86
Cuba Cane Sug 7½s, 1944 — 43, 44
Cumberland 7s, 1937 — 101, 102
Cuyamel Fruit 6s, 1940 — 99¼, 99¾
1 — 99¾, 100
Del & Hud ref 4s, 1943 — 93, 93½
7s, 1930 — 101½, 101¾
5s, 1937 — 99½, 99¾
Den Gas & El 5s, 1951 — 98, 98½
Den & R G 4½s, 1936 — 95, 95½
2 — 95, 95½
5 — 95, 95½
Dominican Ry 5½s, 1942 — 101, 101½
Dresden 6s, 1945 — 84, 85
Duke Price P 6s, 1966 — 103¾, 104
Dutch E I 6s, 1962 — 101⅝, 101¾
Elec Pwr Ger 6½s, 1950 — 92, 92½
2 — 91½, 92
Est Rys 7s, '54 — 104½, 105
15 — 105, 105½
Flat 7s, '46, ww — 108, 108½
7s, '46, x w — 90, 91
Finland 5½s, 1958 — 85, 85½
6½s, 1956 — 89¼, 89½
7s, 1950 — 98¼, 98½
Finnish 6½s, A, 1954 — 92½, 92⅝
Framerican 7½s, 1942 — 104½, 105
French Gov 7s, 1949 — 111¾, 111⅞
4 — 111¾, 111⅞
4 — 111¾, 111⅞
2 — 111¾, 111⅞
12 — 111¾, 111⅞
3 — 111¾, 111⅞
3 — 111⅝, 111⅞
5 — 111½, 111⅝
6 — 112, 112⅛
4 — 111⅝, 111⅞
7½s, 1941 — 111⅝, 111⅞
1 — 111⅝, 111⅞
3 — 111⅝, 111⅞
1 — 116¼, 116½
Gt Cen El Pr Jap 7s, 1944 — 97¼, 97⅝
Greek Govt 6s, 1968 — 83, 83½
7s, 1964 — 98¼, 98½
Haiti 6s, 1952 — 97⅞, 98
4 — 97½, 97⅝
4 — 97½, 97⅝
3 — 97¾, 97⅞
Harpers Min 6s, 1949, WW — 87, 88
Hong Con Mun 7½s, 1945 — 91½, 92
4 — 91½, 91⅝
Hueder Steel 6s, 1918 — 83½, 84
1cash. 84 — 84, 84½
Irish Free State 5s, 1940 — 90¾, 91
Italian P U 7s, 1952 — 93, 93½
3 — 92, 93
Itsl Cred P W 7s, B, 1947 — 93¾, 94
Italian 7s, 1951 — 94¾, 95
12 — 94¾, 95
13 — 94½, 95
1 — 94½, 95
1 — 94½, 95
Japan 4s, 1931 — 95, 95½
12 — 95, 95½
6½s, 1934 — 101⅝, 101¾
4 — 101½, 101¾
2 — 101¾, 102
2 — 102, 102½
Jugo Mtg Bk 7s, 1957 — 77¾, 78
3 — 77½, 78
Kerstard 4s, 1943 — 70, 70½
1 — 70½, 71
Krueger & Toll 5s, 1929, WW — 91½, 91¾
5 — 91½, 91¾
2 — 91½, 91¾
Lautaro Nitra 6s, 1954 — 80, 80½
19 — 80, 80½
8ff. — 80, 80½
2 — 80½, 80¾
23 — 80, 80½
Lower Aus H E 6½s, 1944 — 85, 85½
1 — 85½, 85¾
Lyons 6s, 1934 — 102½, 102¾
3 — 102⅝, 102¾
11 — 102⅜, 102½
Marseilles 6s, 1934 — 102½, 102¾
19 — 102½, 102¾
1 — 102½, 102¾
5 — 102⅜, 102½
Meridionale El 7s, 1957 — 96, 97
Mex 4s 1910, asst small — 10, 10¾
4s, 1954, asst — 11, 11½
6s, 1933, asst small — 15½, 16¼
Milan 6½s, 1952 — 83, 85
Montevideo 6s, 1959 — 91½, 91⅝
Netherlands 6s, 1972 — 103, 104
New So Wales 5s, 1957 — 88, 88½
5s, 1958 — 88, 88½
4 — 88, 88½
2 — 88½, 88⅝
3 — 88½, 88⅝
Nord Rys, 6½s, 1950 — 102, 103
Nor Cer Land 6s, 1947 — 88½, 88¾
10 — 88½, 88¾
10 — 88, 88½
18 — 87¾, 88
Norway 5s, 1963 — 100¾, 101
5 — 100¾, 101
Norway 5s, 1944 — 101¾, 102
6s, 1952 — 101¾, 102
Nsw Sth Wal 5½s, 1957 — 94, 94½
Oriental Dev 5½s, 1958 — 55, 56
6s, 1953 — 94, 94½
Oslo 5½s, 1946 — 94, 94½
Panama 5s, 1963 — 90½, 91
Paris-Ly-Med 6s, 1958 — 101½, 101¾
1 — 101½, 101¾
1 — 103, 103½
Paris-Orl Ry 5½s, 1955 — 89, 89½
1 — 89, 89½
Pernambuco 7s, 1947 — 72, 73
Peru 6s, 1960 — 71½, 72
4 — 71½, 72
1 — 70½, 71
Pirelli 7s, 1952 — 92½, 93
1 — 92½, 93
Poland 7s, 1947 — 107½, 108
10 — 79, 80
5s, 1950 — 92, 93
4 — 92, 93
2 — 92½, 93
2 — 92½, 93
Porto Alegre 8s, 1961 — 90, 91
Prague 7½s, 1952 — 102, 103
Queensland 6s, 1947 — 104, 104½
1 — 104, 104½
Rhineln Un 7s, 1946, x w — 94, 95
4 — 94, 95
Rhine W Rf P 6s, 1953, w w — 86, 87
7s, 1950 — 101, 101½
Rio Gnd de S 6s, 1933 — 67½, 68
5 — 67½, 68
7s, 1966 — 77¾, 78
1 — 77¾, 78
1 — 77, 78
Rom Ind 5½s, A, 1947, ww — 93½, 94
3 — 93½, 94
Rep I & S 5s, 1949 — 101½, 101⅝
1 — 102½, 102⅝
5½s, A, 1953 — 99, 99½
3 — 100¼, 100⅜
Rich Oil Cal 6s, '44, ctfs — 97, 97½
1cff. — 97, 97½
2 — 96½, 96¾
1 — 96, 96½
2 — 96, 96½
R I, Ar & L 1st 4½s, 1934 — 85¾, 86
2 — 85¾, 86
2 — 85¾, 86
Rio Jan Ry, 1st 5s, 1927 — 85, 85½
St L, I M & S gen 5s, 1931 — 100¼, 100½
10 — 100, 100½
10 — 100, 100½
R & G 4s, 1933 — 90, 90½
2 — 90, 90½
2 — 90, 90½
St L-San F 4s, A, 1950 — 68, 69
24 — 68½, 69
24 — 68½, 69
2 — 68½, 69
4½s, 1975 — 90, 90½
2 — 90, 90½
2 — 90, 90½
San Paulo Cy 8s, 1952 — 95, 96
1 — 94½, 95
5 — 94½, 95
6½s, 1937 — 70, 71
San Paulo Stat 7s, 1956 — 83, 84
8s, 1936 — 97, 98
4 — 97, 98
8s, 1950 — 98, 98½
1 — 98, 98½
2 — 97¾, 98
Simon P W 6½s, 1931 — 85, 85½
7s, 1945 — 90, 90½
Serbs, Cr & Sl 7s, 1962 — 75¾, 76
8s, 1962 — 88½, 89
Skoda & Hale 6½s, 1951 — 101¼, 101⅝
Sloman Bank 6s, 1947 — 72, 73
Sloman Elec 6½s, 1946 — 78, 79
Slesvig Prov 7s, 1955 — 73, 74
4 — 72, 73
Spassos Gs, 1936 — 10⅜, 10½
2 — 10½, 10⅝
6 — 101, 101½
1 — 100½, 100⅝
Sweden 5½s, 1954 — 105¾, 106
Switzerland 5½s, 1946 — 104, 104½
Swiss 8s, 1946 — 105¾, 106
1 — 106, 106½
Tokio El Pwr 6s, 1932 — 97, 97½
17 — 96¾, 97
2 — 97, 97½
7s, 1955 — 99, 99½
Tokio 5s, 1952 — 75, 75¼
5½s, 1961 — 87½, 88
4 — 87, 87½
Tokio El Lt 6s, 1953 — 88, 88½
1 — 87½, 88
1 — 87, 87½
4 — 87½, 88
2 — 87½, 87¾
Tyrol Hyd El 7s, 1952 — 87, 88
Ujigawa El P 7s, 1945 — 97½, 98
Un Ss Copen 6s, 1937 — 97½, 98
3 — 97, 97½
4 — 97, 97½
U S Wks 6½s, A, '31, x w — 85½, 85¾
4 — 87½, 88
17 — 85½, 86
Uruguay 8s, 1946 — 92, 92½
3 — 92, 92½
4 — 91½, 92
8s, 1946 — 103½, 104
Venetian Elec Ds 7s, 1937 — 87, 88
Vienna 6s, '52 — 84½, 85
6 — 84½, 85
Warsaw Ts, 1958 — 73¾, 74
2 — 73¾, 74
Westphalia El 6s, 1953 — 77, 78
Wurttemberg Elec 7s, 1950 — 93, 94
1 — 93, 94
1 — 93½, 94
Yokohama Cs, 1961 — 93¾, 94
3 — 93¾, 94
1 — 93¾, 94

DOMESTIC BONDS.

Adams Ex 4s, 1948 — 84¼, 84½
Alaska Gold Mines 6s, B, '20 — 85, 85¼
6s, A, 1925 — 84, 84½
Alleghny Corp 5s, 1944 — 20½, 20¾
Allis Chalmers 5s, 1937 — 101, 101½
Am Ag Chem 7½s, 1941 — 103, 103½
Am Chain deb 6s, 1933 — 98½, 98¾
Am Cot Oil deb 5s, 1931 — 99½, 99¾
Am I G Chem 5½s, 1949 — 102½, 102¾
Am Sm & R 5s, 1958 — 103, 103½
Am Tob 4s, 1951 — 102½, 102¾
Am Wat Wks & El 6s, 1975 — 105½, 105¾
Am W W & El 5s, 1934 — 100¼, 100½
5s, 1954 — 100¼, 100½
6s, 1975 — 105½, 105¾
Ann Arbor 4s, 1995 — 74, 75
Ark Nat Gas 6s, 1934 — 91, 92
Armour of Del 5½s, 1943 — 100, 100½
Assoc Oil 6s, 1935 — 102, 102½
A, T & S F gen 4s, 1995 — 93¾, 94
Atl Coast Line 4s, 1952 — 92¾, 93
Atl Gulf & W I ss, 1959 — 93¾, 94
Atl Ref deb 5s, 1937 — 103, 103½
Balt & Ohio 1st 4s, 1948 — 92, 92½
10 — 92, 92½
3 — 92¾, 93
2 — 92¾, 93
1 — 92¾, 93
Beaver Val 4s, 1942 — 87, 88
Beech Creek 4s, 1936 — 94, 94½
Beth Steel ref 6s, 1942 — 103, 103½
Bing & Bing 1st 6s, 1945 — 100, 100½
Boston & Me 5s, 1967 — 91, 91½
Brklyn Edison 5s, 1949 — 104, 104½
Brklyn Un Gas 5s, 1945 — 103¾, 104
Brklyn Un Gas ref 6s, 1947 — 114, 114½
Buff R & Pitt con 4½s, 1957 — 91, 91½
Bush Term Bldg 5s, 1960 — 85, 85½
Cal Gas & El ref 5s, 1937 — 100, 100½
Cal Pet deb 5½s, 1938 — 97, 97½
7cff. — 95½, 96
10 — 95½, 96
Can Northern deb 6½s, 1946 — 113, 113½
Can Pac deb 4½ — 94, 94½
5s, 1944, ctfs — 102¼, 102½
Can Pac 4s, 1948 — 96, 96½
Car Clinch & O 6s, 1938 — 101¾, 101¾
2 — 101¾, 101¾
2 — 101¾, 101¾
Cent Ill Pub Ser 5s, 1956 — 100, 100½
Cent of Ga 5s, C, 1959 — 99¾, 100
Cent Pacific 1st ref 4s, '49 — 92, 92½
2 — 91¾, 92
1 — 91¾, 92
1 — 91¾, 92
ref 4s, A, '49 — 91¾, 92
1 — 91¾, 92
1 — 101½, 101¾
ref 4s, D, 2000 — 91¾, 92
1st 5s, 1960 — 103, 103½
Ch & E Ill 5s, 1951 — 100, 100½
Ch Gt West 4s, 1988 — 74, 74½
Ch Ind & L ref 6s, 1947 — 103, 103½
Ch Mil & St P 4s, 1989 — 74, 74½
Ch Mil & St P 5s, 1975 — 92, 92½
Ch Rock Isl & P 5s, 1934 — 100, 100½
Ch Rock Isl & P 5s, 1934 — 100, 100½
Ch Ter & Un 4½s, 1939 — 101, 101½
Ch Un Sta 5s, B, 1963 — 104½, 104¾
Ch & W Ind gen 6s, 1932 — 104½, 104¾
Clev Un Term 5½s, A, 1972 — 104, 104½
Colo Fuel & Iron 5s, 1943 — 93½, 94
Colo & South 4½s, 1935 — 91, 91½
Col G & E deb 5s, 1953, Mch — 99, 99½
Col Ry F & P 4½s, 1937 — 93½, 94
Com Inv Trust 5s, 1949 — 96¾, 97
Comm'l Cred 6s, 1951 — 100, 100½
Comm'l Invest Tr 5½s, 1949 — 96, 96½
Comm'l Solvents 6s, 1941 — 100, 100½
Comwlth Pow 6s, 1947 — 104, 104½
Comwlth Pow Ry & L 5s, 1951 — 100, 100½
Conn Ry & L 4½s, A, 1951 — 96, 96½
Consol Coal 5s, 1960 — 100, 100½
Consol Gas 5s, 1939 — 104, 104½
Consol Textile 8s, 1941 — 100, 100½
Cont Oil Del 6s, 1937 — 100, 100½
Cuba Nor Ry 5½s, 1942 — 100, 100½
Cuba RR 4s, 1970 — 74, 74½
Cuba Nor Ry 5½s, 1942 — 100, 100½
Cuba RR 4s, 1970 — 74, 74½
Cuba Dom Sug 7½s, 1944 — 100, 100½
Cumberland Tel & Tel 5s, 1966 — 100, 100½
Cuyamel Fruit 6s, 1940 — 99¼, 99¾
1 — 99¾, 100
Del & Hud ref 4s, 1943 — 93, 93½
7s, 1930 — 101½, 101¾
5s, 1937 — 99½, 99¾
Den Gas & El 5s, 1951 — 98, 98½
Den & R G 4½s, 1936 — 95, 95½
2 — 95, 95½
5 — 95, 95½
Det Edison 5s, A, 1949 — 91½, 91¾
2 — 91½, 91¾
1 — 91, 91½
1 — 91, 91½
1 — 91, 91½
Det Edison 5s, 1933 — 101, 101½
Det & Mack 1st lien 4s, 1995 — 74, 74½
Dodge Bros deb 6s, 1940 — 101, 101½
Dom Rep Cust Sec 5½s, 1942 — 101, 101½
Duke Power 5s, 1966 — 100, 100½
Duquesne Light 5s, 1949 — 104, 104½
East Cuba Sug 7½s, 1937 — 100, 100½
East Mass St Ry 5s, B, 1948 — 85, 85½
Eastern Cuban Sug 7½s, 1937 — 100, 100½
El Pwr & Lt 5s, 1952 — 100, 100½
Empire Gas & Fuel 6s, 1948 — 100, 100½
Equit Gas 5s, 1942 — 100, 100½
Erie 1st con 4s, 1996 — 100, 100½
con 4s, 1996 — 100, 100½
2 — 100, 100½
Erie Gen 4s, 1953 — 88, 88½
1 — 88, 88½
1 — 88, 88½
10 — 88, 88½
10 — 88, 88½
Erie ref 5s, 1967 — 100, 100½
21 — 100, 100½
7 — 100, 100½
39 — 100, 100½
15 — 100, 100½
4s, A, 1953 — 100, 100½
4s, D, 1953 — 100, 100½
Erie Gen Rlw 5s, 1937 — 100, 100½
Fed Lt & Trac 5s, 1942 — 101¼, 101½
Fed Rubber 8s, 1941 — 80¼, 80½
1 — 79, 79½
1 — 79, 79½
Fla E Coast 1st 5s, 1974 — 100, 100½
Funda A & Ufvlle 4½s, 1952 — 85, 85½
5 — 85, 85½
Fruehauf Sag 7½s, 1940 — 95, 95½
G, H & S A M & P 2d 5s, 1931 — 99½, 99¾
Gen Cable 6½s, 1947 — 95½, 96
Gen Motors Ac ce, 1937 — 100, 100½
3 — 100, 100½
1 — 100½, 100¾
1 — 100½, 100¾
Gen Motors 5s, 1948 — 92, 92½
1 — 92, 92½
1 — 92, 92½
1 — 91½, 91¾
Georgian Bay 5s, 1958 — 100, 100½
Goodrich 1st 6½s, 1947 — 103, 103½
3 — 103, 103½
Gouldsboro E & E 5s, 1937 — 100, 100½
Grand Trunk 6s, 1936 — 110, 110½
Gt Nor Ry gen 7s, A, '36 — 110, 110½
Gen 4½s, D, 1976 — 97, 97½
Gt Nor Ry C 6½s, 1927 — 100, 100½
Gt Nor Ry gen 7s, 1936 — 110, 110½
Gen 4½s, D, 1976 — 97, 97½
Green Bay & W deb ctfs, 1946 — 97, 97½
Gulf Mob & Nor 5½s, 1950 — 100, 100½
Gulf Sta Steel 5s, 1942 — 100, 100½
Hud Coal 5s, 1962 — 100, 100½
Hud Manhat 5s, 1957 — 100, 100½
Humble Oil 5s, 1937 — 100, 100½
deb 5½s, 1933 — 100, 100½
Ill Bell Tel 1st ref 5s, A, 1956 — 103¾, 104
Ill Cent 4½s, 1966 — 98, 98½
ref 5s, 1955 — 90, 90½
1 — 90, 90½
1 — 90, 90½
con 4s, 1953 — 89, 89½
4s, 1951 — 89, 89½
4s, (c), 99 — 89, 89½
Ind Gas & Wat 5s, 1938 — 100, 100½
Ind Nat Gas & Oil 6s, 1936 — 100, 100½
Indpls Gas 5s, 1952 — 100, 100½
Indpls Water 5s, A, 1953 — 100, 100½
Int Cement 5s, 1948 — 92, 92½
2 — 92, 92½
2 — 92, 92½
Int Grt Nor adj 6s, A, '52 — 69, 70
Int Match 5s, 1947 — 97½, 97¾
1 — 97½, 97¾
1 — 97½, 97¾
1 — 97½, 97¾
1 — 97½, 97¾
1 — 97½, 97¾
1 — 97½, 97¾
1 — 97½, 97¾
Int Paper ref 6s, A, 1947 — 97, 97½
1 — 97, 97½
Int Rys Cent Am 7½s, 1947 — 97, 97½
Int Tel & Tel 4½s, 1939 — 93¾, 93¾
1 — 93¾, 93¾
1 — 93¾, 93¾
1 — 93¾, 93¾
1 — 93¾, 93¾
Invest Co of Am 5½s, 1947 — 100, 100½
Iowa Cent 1st & ref 4s, '51 — 87½, 88
5 (c) — 87½, 88
Kan City Pr & L 1st & ref 5s, 1936 — 94½, 95
2 — 94½, 95
Kan City Sc 5s, 1930 — 99¼, 99½
Kan City Ter 4s, 1960 — 94½, 95
1 — 94½, 95
2 — 94½, 95
Kan Gas & El 6s, A, 1952 — 104, 104½
6 — 104, 104½
Keith 6s, 1946 — 77, 78
4 — 77, 78
Kresge Fdn 6s, 1936 — 103, 103½
Lack Steel 5s, A, 1950 — 100, 100½
1 — 100, 100½
Laclede Gas 5½s, C, '53 — 103, 103½
L S & M So 4s, 1931 — 99, 99½
Lak Shr & W 5s, 1933 — 99, 99½
Lak Yal Coal 5s, 1944 — 90, 90½
5s, 1933 — 99, 99½
5s, 1954 — 72, 73
Liggett & M 5s, 1951 — 100, 100½
Lorr's 6s, '41 — 103¾, 103¾
Ga, 1941, x w — 93, 93½
Lorillard 5½s, 1937 — 83½, 83¾
2 — 83½, 83¾
5s, 1951 — 81¾, 82
5 — 81¾, 82
1 — 80¾, 81
Lou & Nash 7s, 1930 — 100¾, 100¾
1 — 100¾, 100¾
1 — 101, 101½
Louisv Ry 5s, 1930 — 90¾, 91
3 — 90¾, 91
McCrum'k, E & R 6s, 1934 — 100, 100½
McCrory Stores 5½s, 1941 — 100, 100½
Mead Pap Corp 6s, 1944 — 100, 100½
Met Ed 6s, 1952 — 100, 100½
Met Wat Wks gen 4½s, 1950 — 100, 100½
Mex Ry 4s, 1977 — 74, 74½
Mex W Ry 4s, 1954 — 74, 74½
Mid Ohio Gas 5s, 1936 — 100, 100½
Minn & St L ref 4s, 1949 — 15, 16
M St P & S M M 1st c 4s, 1938 — 91, 92
cons 5s, 1938 — 91, 92
5 5s, 1938 — 91, 92
6½s, 1933 — 99¼, 99½
M Kan & T 1st 4s, 1990 — 86, 87
M-K-T 5s, A, 1962 — 100, 100½
4½s, 1978 — 94½, 95
1s Pac 5s, F, 1977 — 99¼, 99½
2 — 99½, 99¾
1 — 99½, 99¾
1 — 99½, 99¾
1 — 99½, 99¾
4s, 1956 — 83¾, 84
50 — 84¼, 84½
4s, 1957 — 78¼, 78½
1 — 78¼, 78½
4s, 1966 — 78, 78½
4½s, 1967 — 83¾, 84
20 — 84, 84½
2 — 84, 84½
2 — 84, 84½
Nash Ry & L 5s, 1978 — 103, 103½
Nat Acme 5s, 1954 — 92, 92½
Nat Acme 5s, 1954 — 92, 92½
Nat Dairy 5½s, 1946 — 97½, 97¾
2 — 97½, 97¾
2 — 97½, 97¾
2 — 97½,

Utilities Power & Light Corporation and Subsidiaries

Information upon request

PYNCHON & CO.
Members New York Stock Exchange
111 Broadway New York
Telephone Rector 0870
Madison Av. & 43rd St. Savoy-Plaza Hotel
Tel. VANderbilt 6071 Tel. VOLunter 5400

Common Sense Investment
for people with common sense
Safety of principal guaranteed by a company operating under the supervision of Insurance Department of State of New York.
5½% Guaranteed First Mortgage & First Mortgage Certificates. Interest Starts Day We Invest. Legal for Trust Funds.
Denominations of $50 and up
Send for Illustrated Booklet "Guaranteeing Financial Independence"
SUFFOLK TITLE & GUARANTEE CO.
Capital and Surplus over $3,900,000
341 Madison Ave., New York
Thone Vanderbilt 0395
JAMAICA
Suffolk Title & Guarantee Building
RIVERHEAD
Suffolk Title & Guarantee Building
MINEOLA — LONG ISLAND CITY

Associated Gas & Electric
Common & Rights.
Allotment Ctfs. & Rts.
5% Preferred
New Rights.
King, Gebhardt & Garrity
Members New York Produce Exchange
11 Broadway, New York
Digby 9427

Chemical Associates
Chatham Phoenix Allied
Associated G. & E.
Assoc. G. & E. Rts.
Irving Trust
Shell Union Oil. 5½ Pfd.
Consolidated Gas B
Securities Guide on Request
W. E. Guthrie
Member N. Y. Produce Exchange
2 BROADWAY
BOWling Green 10120

INSURANSHARES Corporation of New York
49 Wall St., New York City
Underwriters and Distributors
Insuranshares Corporation of Delaware
Sterling Securities Corporation
Insuranshares Certificates Incorporated
Telephone WHitehall 9082

American Commonwealths Power Corporation
Builders and Operators of Public Utility Properties
120 Broadway New York

Essential Service in good territory
SOUTHERN CITIES UTILITIES COMPANY
1612 Market St., Philadelphia, Pa.

UTILITIES POWER & LIGHT CORPORATION
Financial and Operating Managers of Public Utilities
100 Broadway New York

"SAVES IN A BUILDING" "SHARE IN A BUSINESS"
Send for The Illustrated Book "Our Plan—Your Opportunity"
Henry Mandel Associates, Inc.
30 East 40th Street — New York — Tel. Ashland 9030

Empire
FIRST MORTGAGE BONDS
LEGAL for Trust Funds Guaranteed by Surety Company.
Send for Circular.
Empire Bond & Mortgage Corporation
535 Fifth Avenue N. Y. City

IF YOU GIVE A YEAR'S SUBSCRIPTION for The New York Times as a New Year's gift, there can be no question as to suitability or appreciation. It is a gift that will satisfy a student, a child, a man, a commercial or professional man or woman—any one living out of town and interested in what is going on in the capital of music and drama, art books and commerce. News of all the world is best presented in The Times. Subscription rates on editorial page.—Advt.

$1,000,000,000 BANK DEVELOPS IN CANADA

Royal's Assets Up $92,046,856 to $1,001,442,741—Profits $7,145,137.

RESERVES EQUAL CAPITAL

Deposits Rise to $772,000,000—First Dominion Institution to Cross $1,000,000,000 Mark.

Special to The New York Times.

MONTREAL, Dec. 26.—For the fiscal year ended on Nov. 30 the financial statement of the Royal Bank of Canada, just made public, gives total assets of $1,001,442,741, a gain of $92,046,856 from the total at the end of the preceding fiscal year. This is the first time a Canadian banking institution's assets have crossed the billion-dollar mark. The year's profits, $7,145,137, are also a record, contrasting with profits of $5,881,253 in the preceding year, a gain of $1,263,884.

Profits for the year, added to the amount carried forward, make the total available for distribution $9,506,223. This is applied as follows: Dividends and bonus, $4,722,071; transferred to officers' pension fund, $200,000; appropriation for bank premises, $400,000, and reserve for Dominion taxes, $610,000. This left a balance to be carried forward of $3,574,151, against $2,361,085. Liquid assets amount to $409,275,965, equalling 46.91 per cent of the institution's liabilities to the public.

During the year the paid-up capital stock was increased by $5,000,000 to $35,000,000, and the premium on the new stock allowed a similar addition to the reserve fund, which now equals the capital at $35,000,000.

Cash on hand and in banks amounts to $157,632,114, equivalent to 18.07 per cent of the bank's liabilities to the public. Call loans in Canada are virtually unchanged compared with a year ago, while those abroad show an increase of more than $22,000,000. Commercial loans in Canada now total $364,055,352 as compared with $292,315,472, an increase of more than $71,000,000.

Deposits bearing interest have continued to show substantial gains and now stand at $591,380,470, an increase of $67,728,562 during the year, while non-interest bearing deposits amount to $180,707,298, compared with $183,514,937.

CORPORATION REPORTS.

Results of Operations Announced by Industrial and Other Corporations.

Lehigh Portland Cement.

For the year ended Nov. 29 the Lehigh Portland Cement Company reports net profit of $2,737,476, after provision for depreciation, Federal taxes and other charges, equivalent, after preferred dividend requirements, to $2.77 a share on 450,348 common shares, against $4,124,390, or $5.75 a share, on common in the preceding year.

Sterling Motor Truck.

For the twelve months ended Oct. 31 the Sterling Motor Truck Company reports net profits of $401,330, compared with $205,711 for the preceding twelve months.

Art Metal Works.

For the eleven months ended Nov. 30 the Art Metal Works, Inc., reports a net profit of $911,406. The net for November was $136,332.

Florsheim Shoe.

For the year ended Oct. 31 the Florsheim Shoe Company reports net profit of $2,622,453, after provision for depreciation, doubtful accounts and Federal taxes, equivalent, after preferred dividend requirements, to $5.92 a share on Class A stock, against $2,444,481, or $5.25 a share, on Class A in the preceding fiscal year.

Pathe Exchange.

The Pathe Exchange, Inc., and subsidiaries report consolidated net earnings for the twelve weeks ended on Oct. 5 of $29,894, compared with $68,102 during the corresponding period last year. Earnings for the forty weeks to Oct. 5 were $564,231.

F. E. Myers & Brother.

The F. E. Myers & Brother Company of Ashland, Ohio, reports net profit of $1,274,561, after depreciation and Federal taxes, for the year ended on Oct. 31. During the year the company retired $500,000 of the preferred stock. A like amount will be retired on Jan. 15, 1930, which will reduce the amount outstanding to $2,000,000, consisting of 20,000 shares.

MONTGOMERY WARD PLANS.

Head of Company Says Trade Outlook Warrants Expansion.

CHICAGO, Dec. 26 (AP).—George B. Everitt, president of Montgomery Ward & Co., said today that his company believed the business outlook for the new year warrants a continuation of its expansion program in 1930. He announced that the mail order house would open additional retail stores throughout the country and "in no way diminish our mail order promotive efforts."

Mr. Everitt viewed 1930 "with a reasonable degree of confidence," although he believed business as a whole would not be so favorable in the first half as optimistic reports would indicate. "On the other hand," he said, "we are confident that as the year progresses, and particularly in the last quarter, we shall see a restoration of confidence."

He said the addition of 250 new retail stores this year had increased the Montgomery Ward chain to 550 and establishment of branches in Albany and Denver gave the company nine distribution centres. Despite a recession in the final quarter of 1929, he said the year had been the best for sales volume in the company's history.

TWO BANK MERGERS FOR THE NORTHWEST

Minnesota and North Dakota Institutions Combine and Join Big Chains.

Special to The New York Times.

MINNEAPOLIS, Minn., Dec. 26.—The Scandian Haberstad Bank and Trust Company and the First National Bank of Lanesboro, Minn., have been consolidated under the name of the former institution and the merged bank has become affiliated with the Northwest Bancorporation, the holding company which, headed by the Northwestern National Bank of Minneapolis, now includes eighty-seven banks in seventy-three Northwestern towns, with aggregate resources over $474,000,000.

The consolidated Lanesboro Bank will have capital and surplus of $150,000 and resources of more than $2,000,000. Lanesboro is in Fillmore County, one of the leading live stock counties in Minnesota.

The First National Bank of Harvey and the First National Bank, New England, N. D., largest units in the chain headed by August Peterson, Mayor of Harvey, N. D., have become affiliated with the First Bank Stock Corporation, it was announced today by Paul J. Leeman, vice president and general manager. With these additions, the group headed by the First National Banks in Minneapolis and St. Paul now controls eighty-four banks in the Ninth Federal Reserve District, the total resources of which exceed $541,000,000.

The First National Bank of Harvey has capital of $50,000, surplus and profits of $61,750, deposits of $835,214 and resources of $972,565.

The First National Bank of New England has capital of $25,000, surplus and profits of $26,500, deposits of $393,319 and resources of $464,220.

BANKERS PICK COMMITTEE.

Association Appoints Group on Clearinghouse Functions.

Announcement of members of the newly created commission on banking and Clearinghouse Functions and of its five sub-committees was made yesterday by the American Bankers Association. Hal Y. Lemon, vice president of the Commerce Trust Company of Kansas City, Mo., was named chairman of the commission, and Fred W. Ellsworth, vice president of the Hibernia Bank & Trust Company of New Orleans, La., vice chairman.

Mr. Ellsworth was named chairman of the committee on Bank Administration and Banking Practices; C. A. Chapman, vice president of the First National Bank, Rochester, Minn., chairman of the committee on Clearinghouse and Clearinghouse Functions; W. P. Gardner, senior vice president of the New Jersey Title Guarantee & Trust Co., Jersey City, chairman of the committee on Standard Forms, Reports and Records; C. G. Mitchell, vice president of the Denver National Bank, Denver, Col., chairman of the committee on Cooperation with Divisions of the American Bankers Association. Mr. Lemon was named chairman of the special committee on Relationship with Chain Stores.

RESERVE BANK POSITION.

Range of Important Items in 1929 Compared With Preceding Years.

Yesterday's statement of the twelve Reserve banks showed the Reserve note circulation to be at the highest point of the year to date. No other important item in the system reached a new high or low figure.

The following table shows the highest and lowest points reached thus far in 1929 and in a series of years past. All figures except ratio of reserve are in thousands of dollars:

Total Gold Holdings.

	High.		Low.	
1929	$3,041,695 Nov. 20		$2,587,627 Jan. 23	
1928	2,819,784 Feb. 21		2,546,499 July 5	
1927	2,870,324 May 11		2,720,160 Dec. 28	
1926	2,551,508 Nov. 17		2,744,029 Jan. 6	
1925	2,953,635 July 14		2,665,296 Dec. 23	
1924	3,167,527 July 23		2,912,519 Dec. 24	
1923	3,139,287 June 13		3,049,451 Jan. 3	
1922	3,050,950 Oct. 11		2,875,399 Jan. 4	
1921	2,670,044 Dec. 21		2,082,282 Jan. 7	
1920	2,600,383 Dec. 30		1,523,561 Mar. 19	
1919	2,301,704 June 6		2,033,788 Aug. 29	
1918	1,890,010 Dec. 21		1,670,720 Jan. 1	
1917	1,571,153 Dec. 28		743,082 Jan.	
1916	732,226 Dec. 20		494,659 May 5	
1915	634,414 Dec. 31		251,306 Jan. 29	

Rediscounts.

	High.		Low.	
1929	$1,153,061 July 10		$737,626 Dec. 13	
1928	1,191,610 July 3		385,224 Jan. 25	
1927	609,299 Dec. 28		330,522 Mar. 16	
1926	718,630 Sep. 29		393,830 June 19	
1925	1,172,123 Dec. 23		299,787 Jan. 21	
1924	797,585 Jan. 2		245,926 Dec. 3	
1923	928,639 July 7		512,949 Jan. 10	
1922	1,122,597 Jan. 4		579,981 July 26	
1921	2,687,349 Jan. 7		1,182,853 Dec. 14	
1920	2,836,825 Nov. 5		2,079,755 Jan. 9	
1919	2,214,209 Nov. 28		1,401,125 Jan. 31	
1918	1,862,784 Dec. 5		601,916 Feb. 15	
1917	756,389 Nov. 30		14,907 Feb. 2	

Reserve Note Circulation.

	High.		Low.	
1929	$1,989,188 Dec. 24		$1,489,584 May 22	
1928	1,910,838 Dec. 26		1,565,286 Mar. 21	
1927	1,831,322 Dec. 21		1,661,728 July 21	
1926	1,752,879 Dec. 22		1,562,879 Apr. 7	
1925	1,805,963 Dec. 23		1,398,997 July 29	
1924	2,245,220 Jan. 2		1,728,850 Sep. 24	
1923	2,431,056 Jan. 5		2,187,720 Aug. 1	
1922	2,464,421 Dec. 27		2,121,010 June 11	
1921	3,270,023 Jan. 7		2,263,066 Nov. 30	
1920	3,404,931 Dec. 23		2,859,944 Jan. 30	
1919	3,067,646 Dec. 26		2,480,720 Jan. 31	
1918	2,861,531 Dec. 28		1,751,804 Jan. 30	
1917	2,246,438 Dec. 28		253,764 Jan. 26	
1916	276,353 Dec. 30		154,214 June 30	
1915	188,626 Dec. 30		14,500 Jan. 30	

Ratio of Reserve.

	High.		Low.	
1929	75.4 May 22		61.9 Jan. 2	
1928	75.1 Mar. 21		61.6 Dec. 29	
1927	80.1 Feb. 25		68.5 Dec. 28	
1926	70.3 July 28		68.9 Dec. 22	
1925	78.8 Jan. 21		66.1 Dec. 23	
1924	83.0 Jan. 21		70.5 Dec. 24	
1923	78.1 July 25		71.5 Dec. 26	
1922	76.1 Aug. 9		71.7 Jan. 3	
1921	76.1 Dec. 17		46.4 Jan. 7	
1920	43.0 Dec. 17		40.4 Mar. 14	
1919	51.1 Feb. 5		42.5 Dec. 26	
1918	62.0 Feb. 5		47.6 Dec. 4	
1917	86.2 Mar. 30		69.8 Dec. 29	

The reserve percentages of the New York Reserve Bank compare as follows:

	High.		Low.	
1929	58.6 May 29		54.4 Jan. 2	
1928	64.4 Mar. 21		60.0 Dec. 26	
1927	69.0 Jan. 25		64.4 Dec. 28	
1926	85.4 Oct. 20		71.5 Dec. 15	
1925	85.5 July 29		69.6 Feb. 28	
1924	91.1 May 10		76.8 Oct. 10	
1923	87.6 Jan. 25		75.0 Jan. 8	
1922	89.6 Jan. 25		79.3 Jan. 3	
1921	84.1 Sep. 21		59.0 Jan. 7	
1920	83.3 Sep. 24		35.5 Feb. 20	
1919	82.9 June 20		38.8 Dec. 26	
1918	38.4 Aug. 2		41.7 Dec. 27	

Deutsche Bank Exchange of Shares.

Under the terms of merger, the Deutsche Bank und Disconto-Gesellschaft has issued a call to shareholders of the Direction der Disconto-Gesellschaft to present certificates to the Central Hanover Bank and Trust Company for exchange at one share of Deutsche Bank und Disconto-Gesellschaft, the new institution, for each share deposited. Stock of the Direction der Disconto-Gesellschaft that has not been exchanged on or before March 15 will be declared void.

Increase in Holdings of Discounted Bills Reported by Member Banks to the Board

Special to The New York Times.

WASHINGTON, Dec. 26.—The consolidated statement of condition of the Federal Reserve banks on Dec. 24, made public by the Federal Reserve Board shows increases for the week of $25,700,000 in holdings of discounted bills and $45,500,000 in bills bought in open market, and a decrease of $48,200,000 in United States securities. Member bank reserve deposits declined $88,100,000 and cash reserves $75,400,000, while Federal Reserve note circulation increased $63,100,000 and government deposits $27,800,000. Total bills and securities were $23,100,000 above the amount reported a week ago.

Holdings of discounted bills increased $25,100,000 at the Federal Reserve Bank of Chicago $21,500,000 at New York, and $5,400,000 at Boston and declined $21,200,000 at San Francisco and $8,400,000 at Minneapolis. The system's holdings of bills bought in open market increased $45,500,000 and of Treasury notes $2,300,000, while holdings of certificates and bills declined $50,500,000.

All Federal Reserve banks reported increases for the week in the amount of Federal Reserve note circulation, the principal increases being Cleveland $10,900,000, New York $9,000,000, Chicago $7,900,000, San Francisco $6,600,000, Boston $5,600,000 and Philadelphia $5,400,000.

A summary of the changes in the principal assets and liabilities of the Reserve banks during the week and year ended Dec. 24, 1929, follows:

CHANGES IN WEEK.

Total reserves	— 75,497,000
Gold reserves	— 41,166,000
Total bills and securities	+ 23,071,000
Discount bills, total	+ 25,763,000
Secured by U. S. Govt. obligations	+ 43,965,000
Other bills discounted	— 22,252,000
Bills bought in open market	+ 45,532,000
U. S. securities, total	— 48,232,000
Bonds	+ 19,000
Treasury notes	+ 2,300,000
Certificates of indebtedness	— 50,329,000
Federal Reserve notes in circulation	+ 63,136,000
Total deposits	— 62,621,000
Members' reserve deposits	— 88,066,000
Government deposits	+ 27,480

CHANGES IN YEAR.

Total reserves	+301,919,000
Gold reserves	+227,401,000
Total bills and securities	—284,775,000
Discount bills, total	—204,198,000
Secured by U. S. Govt. obligations	—265,203,000
Other bills discounted	—121,595,000
Bills bought in open market	+181,377,000
U. S. Securities, total	+252,715,000
Bonds	+ 16,210,000
Treasury notes	+ 98,223,000
Certificates of indebtedness	+140,272,000
Federal Reserve notes in circulation	+ 76,321,000
Total deposits	+ 79,263,000
Members' reserve deposits	— 80,077,000
Government deposits	+ 14,588,000

+Increase. —Decrease.

Federal Reserve Bank Statements.

COMPARATIVE STATEMENT OF CONDITION AT CLOSE OF BUSINESS DEC. 24, 1929.

New York Reserve Bank.

RESOURCES.	Dec. 24, 1929.	Dec. 18, 1929.	Dec. 26, 1928.
Gold with Federal Reserve agent	$325,636,000	$400,636,000	$195,769,000
Gold redemption fund with U. S. Treasury	18,814,000	16,814,000	20,650,000
Gold held exclusively against F. R. notes	$342,450,000	$417,450,000	$216,419,000
Gold settlement fund with F. R. Board	52,936,000	109,972,000	299,536,000
Gold and gold certificates held by bank	254,265,000	301,736,000	358,057,000
Total gold reserves	$710,445,000	$825,159,000	$787,031,000
Reserves other than gold	43,023,000	47,356,000	15,476,000
Total reserves	$753,468,000	$872,525,000	$805,507,000
Non-reserve cash	14,721,000	19,417,000	20,185,000
Bills discounted:			
Sec. by U. S. Government obligations	155,471,000	112,465,000	252,619,000
Other bills discounted	42,249,000	63,768,000	134,972,000
Total bills discounted	$197,720,000	$176,173,000	$387,641,000
Bills bought in open market	173,625,000	118,025,000	159,367,000
U. S. Government securities:			
Bonds	10,542,000	10,542,000	1,284,000
Treasury notes	130,179,000	118,434,000	19,487,000
Certificates and bills	94,317,000	108,407,000	33,911,000
Total U. S. Government securities	$235,038,000	$237,383,000	$54,792,000
Other securities	4,800,000	4,500,000	
Total bills and securities	$501,083,000	$536,081,000	$602,020,000
Due from foreign banks	218,000	217,000	226,000
Uncollected items	213,515,000	240,132,000	134,720,000
Bank premises	16,687,000	16,687,000	16,661,000
All other resources	3,118,000	2,861,000	907,000
Total resources	$1,604,906,000	$1,687,326,000	$1,630,306,000
LIABILITIES			
F. R. notes in actual circulation	$321,538,000	$312,489,000	$364,133,000
Deposits:			
Member bank—reserve account	943,777,000	1,007,381,000	857,831,000
Government	6,063,000	937,000	11,327,000
Foreign bank	1,851,000	2,119,000	2,573,000
Other deposits	7,897,000	5,746,000	7,543,000
Total deposits	$961,588,000	$1,016,183,000	$879,274,000
Deferred availability items	165,815,000	203,302,000	160,930,000
Capital paid in	66,697,000	66,723,000	50,995,000
Surplus	71,362,000	71,362,000	63,067,000
All other liabilities	14,906,000	14,347,000	13,764,000
Total liabilities	$1,604,906,000	$1,687,326,000	$1,630,306,000
Ratio of total reserves to deposits and F. R. note liabilities combined	88.9%	88.5%	90.0%
Contingent liability on bills purchased for foreign correspondents	$164,265,000	$163,221,000	$91,753,000

Twelve Federal Reserve Banks Combined.

RESOURCES.	Dec. 24, 1929.	Dec. 18, 1929.	Dec. 26, 1928.
Gold with Federal reserve agents	$1,732,186,000	$1,756,080,000	$1,171,406,000
Gold redemption fund with U. S. Treasury	73,787,000	74,787,000	83,171,000
Gold held exclusively against F. R. notes	$1,805,947,000	$1,830,867,000	$1,254,579,000
Gold settlement fund with F. R. Board	489,879,000	485,531,000	750,186,000
Gold and gold certificates held by banks	325,814,000	360,410,000	379,474,000
Total gold reserves	$2,621,640,000	$2,682,808,000	$2,384,239,000
Reserves other than gold	139,106,000	143,245,000	104,588,000
Total reserves	$2,760,746,000	$3,026,153,000	$2,488,827,000
Non-reserve cash	61,310,000	67,887,000	64,693,000
Bills discounted:			
Sec. by U. S. Government obligations	430,936,000	382,461,000	712,759,000
Other bills discounted	332,225,000	354,577,000	455,620,000
Total bills discounted	$762,781,000	$737,038,000	$1,167,379,000
Bills bought in open market	354,943,000	309,411,000	489,276,000
U. S. Government securities:			
Bonds	68,527,000	68,818,000	53,717,000
Treasury notes	201,062,000	196,764,000	104,759,000
Certificates and bills	215,124,000	265,853,000	74,832,000
Total U. S. Government securities	$485,043,000	$532,265,000	$232,325,000
Other securities	9,770,000	9,752,000	10,135,000
Total bills and securities	$1,612,537,000	$1,589,466,000	$1,899,512,000
Due from foreign banks	721,000	722,000	723,000
Uncollected items	776,346,000	870,381,000	722,108,000
Bank premises	89,229,000	89,268,000	90,620,000
All other resources	11,089,000	10,779,000	7,704,000
Total resources	$5,472,278,000	$5,624,456,000	$5,443,401,000
LIABILITIES.			
F. R. notes in actual circulation	$1,988,150,000	$1,926,623,000	$1,910,658,000
Deposits:			
Member bank—reserve account	2,220,118,000	2,408,216,000	2,409,195,000
Government	20,671,000	3,091,000	15,782,000
Foreign bank	5,539,000	5,798,000	7,504,000
Other deposits	18,353,000	22,027,000	26,582,000
Total deposits	$2,275,211,000	$2,439,132,000	$2,459,063,000
Deferred availability items	634,745,000	787,634,000	634,553,000
Capital paid in	170,165,000	170,165,000	146,868,000
Surplus	254,305,000	254,305,000	233,219,000
All other liabilities	48,694,000	47,121,000	42,730,000
Total liabilities	$5,472,278,000	$5,624,456,000	$5,443,401,000
Ratio of total reserves to deposit and F. R. note liabilities combined	87.6%	89.3%	81.8%
Contingent liability on bills purchased for foreign correspondents	$540,563,000	$530,788,000	$327,215,000

New York City Reporting Member Banks.

The following statement, given out by the Federal Reserve Bank, shows the condition of the fifty-three weekly reporting member banks in New York City as of Wednesday, compared with the last week and the corresponding week of last year:

	Dec. 24, 1929.	Dec. 18, 1929.	Dec. 26, 1928.
Loans and investments—total	$7,982,000,000	$7,929,000,000	$7,216,000,000
Loans—total	$5,906,000,000	$5,927,000,000	$5,299,000,000
On securities	$2,045,000,000	$2,022,000,000	$2,780,000,000
All other	3,861,000,000	3,905,000,000	2,519,000,000
Investments—total	$2,076,000,000	$2,002,000,000	$1,917,000,000
U. S. Government securities	1,069,000,000	1,112,000,000	1,097,000,000
Other securities	897,000,000	890,000,000	720,000,000
Reserve with F. R. bank	776,000,000	797,000,000	781,000,000
Cash in vault	65,000,000	80,000,000	68,000,000
Net demand deposits	5,962,000,000	5,715,000,000	5,253,000,000
Time deposits	1,185,000,000	1,210,000,000	1,207,000,000
Government deposits	19,000,000	25,000,000	53,000,000
Due from banks	54,000,000	55,000,000	111,000,000
Due to banks	906,000,000	911,000,000	945,000,000
Borrowings from F. R. bank	187,000,000	88,000,000	281,000,000
Loans on securities to brokers and dealers:			
For own account	845,000,000	832,000,000	1,100,000,000
For account of out-of-town banks	715,000,000	750,000,000	1,400,000,000
For account of others	1,767,000,000	1,804,000,000	1,222,000,000
Total	$3,328,000,000	$3,386,000,000	$3,091,000,000
On demand	$2,685,000,000	$2,943,000,000	$4,538,000,000
On time	443,000,000	443,000,000	554,000,000

Individual Reserve Banks.

District.	Gold Reserve.	Total Bills Discounted.	Total U.S. Govt. Secur.	F.R.Notes in circul'n.	Due Mem'rs Res. Acct.	Ratio &c.
Boston	$234,836,000	$26,582,000	$21,562,000	$216,511,000	$244,476,000	91.2
New York	720,445,000	197,720,000	235,038,000	321,538,000	945,777,000	88.9
Philadelphia	205,228,000	72,450,000	40,421,000	175,189,000	131,846,000	89.5
Cleveland	247,975,000	97,130,000	27,616,000	202,732,000	171,037,000	86.1
Richmond	139,394,000	48,940,000	11,362,000	101,000,000	96,051,000	84.0
Atlanta	143,505,000	37,701,000	8,826,000	149,406,000	86,585,000	72.2
Chicago	428,132,000	142,832,000	66,289,000	317,602,000	340,242,000	86.1
St. Louis	111,222,000	23,418,000	26,119,000	97,717,000	77,962,000	86.8
Minneapolis	98,476,000	7,413,000	16,169,000	85,211,000	54,157,000	73.9
Kansas City	126,160,000	27,428,000	5,063,000	90,125,000	90,331,000	71.4
Dallas	77,415,000	13,320,000	24,320,000	50,040,000	42,125,000	65.1
San Francisco	287,510,000	42,760,000	11,884,000	196,339,000	186,580,000	80.2

In the Previous Week.

District.	Gold Reserve.	Total Bills Discounted.	Total U.S. Govt. Secur.	F.R.Notes in circul'n.	Due Mem'rs Res. Acct.	Ratio &c.
Boston	$231,880,000	$34,612,000	$27,178,000	$216,421,000	$146,740,000	83.0
New York	711,445,000	178,172,000	217,583,000	312,449,000	1,007,321,000	84.5
Philadelphia	218,657,000	70,785,000	36,788,000	169,814,000	136,063,000	72.5
Cleveland	238,168,000	94,450,000	35,737,000	191,815,000	183,328,000	85.0
Richmond	102,115,000	40,439,000	8,813,000	97,454,000	84,033,000	85.0
Atlanta	138,048,000	32,985,000	11,620,000	147,894,000	83,583,000	71.6
Chicago	453,486,000	118,737,000	89,764,000	349,660,000	343,088,000	78.8
St. Louis	103,241,000	28,625,000	25,212,000	94,031,000	78,003,000	84.9
Minneapolis	80,965,000	15,814,000	21,456,000	65,580,000	54,871,000	68.8
Kansas City	110,360,000	18,084,000	18,693,000	89,455,000	91,870,000	84.0
Dallas	66,197,000	13,672,000	23,792,000	48,379,000	45,734,000	62.2
San Francisco	270,572,000	43,966,000	14,364,000	189,736,000	173,397,000	78.9

FINANCIAL NOTES

Throckmorton & Co. will hold their annual dinner dance tonight in the Hotel Commodore.

Cowen & Co. have analyzed the Public Service Corporation of New Jersey.

Farr & Co. have analyzed the United States Casualty Company.

Palmer & Co. have discontinued their office in Battery Place and opened one at 1,441 Broadway with Benjamin Kaufman as manager.

Estabrook & Co. have issued a list of investment suggestions.

The Brillo Manufacturing Company, Inc., has been analyzed by J. R. Bridgham & Co.

Prince & Whitely have analyzed the Texas Gulf Sulphur Company.

WHEN experienced investors—individuals as well as large Institutions—must have absolute safety and dependability of income they buy our GUARANTEED FIRST MORTGAGES and CERTIFICATES which yield 5½% with certainty.

In planning your January investments, remember—

Our Guaranteed First Mortgages are Legal for Savings Banks, and Guaranteed Certificates are Legal for Trust Funds in New York.

STATE TITLE and MORTGAGE COMPANY
Capital and Surplus $9,500,000
340 Madison Avenue, New York City
15 Bridge Plaza North, Long Island City — 144 Main St., White Plains — 436-36th Street, Brooklyn — 90-96 Fulton Blvd., Jamaica
Operated Under the Supervision of the Insurance Department of the State of New York

UTILITIES POWER & LIGHT Corporation
An International Public Utility System
Over 95 per cent of the earnings of this system are derived from the sale of the highly essential services of electricity and gas. The system serves a territory in 19 of the United States, and in Canada, having a population of over 5,000,000. It also operates extensive British properties.
Class A Stock traded on Chicago and New York Stock Exchanges.
Class B and Common Stock traded on Chicago Stock and New York Curb Exchanges.
Write for financial analysis.
UTILITIES POWER & LIGHT Securities Company
327 South La Salle Street CHICAGO

55,000 New Investors
Growth in the number of Associated investors during 1929 to a total of 150,500 is an expression of endorsement.
Associated Gas and Electric Company $8 Interest Bearing Allotment Certificates...$120 each with 8 "Rights" are exchangeable after July 1, 1930 for Convertible Debentures or for Stock.
Pay $10 with subscription and $10 monthly.
Write for circular T 12-27
Public Utility Investing Corp.
61 Broadway New York City

Salesmanager
One with clientele and three or four producing salesmen can make advantageous connection with new security department of an originating public utility house on a liberal commission basis.
For an appointment, call DIGBY 9339

SECURITIES MARKET on the NEW YORK PRODUCE EXCHANGE
(Incorporated 1862)
IN ONE YEAR
"The approximate volume of trading for the first year was 18,000,000 shares, of which more than 13,000,000 were cleared through the Exchange Clearing House. These had a total value in excess of $200,000,000. The dollar value of total sales was well in excess of $300,000,000.
"The future is one of great promise for the growth of New York Produce Exchange Securities Market and so much so that we are at this time considering furnishing additional floor space and facilities for the further expansion of this flourishing department."
from the President's announcement on the occasion of the 1st Anniversary of this Market, Dec. 19, 1929.
A list of Qualified Members of this Market can be obtained by addressing Room 226, No. 2 Broadway, New York City.

INCREASE YOUR INCOME
with N.C.C.A. 6% Certificates
Interest may be drawn every month. At present price the yield is over 7%.
Compare these figures with other companies offering same safety. Cashable after one year.

Amount Invested	Monthly Return
$ 540	$ 3.33
1,080	6.66
3,240	20.00
5,400	33.33
10,800	66.66
16,200	100.00

Further particulars upon request for circular 124. Just fill out coupon.
National Cash Credit Corp.
NCCA ORGANIZED 1912
40 Journal Square Jersey City, N. J. N.Y.C.
NAME.....
ADDRESS.....
Please send booklet

BANKS AND TRUST COMPANIES

NEW YORK BANKS.

Manhattan and Bronx.

	Bid.	Ask.		Bid.	Ask.
America	131	134	Lebanon	170	180
Amer Union	170	175	Lefcourt	110	119
Bank U S un.	65½	70	Liberty	95	110
Bk Yorktown	310	340	Manhat Co	120	123
Bkway Nat	175	185	Melrose	250	265
Brevort Park	75	85	Merchants	135	155
Central Nat	125	140	Midtown	60	63
Chase	152	154	Penn Exch	85	85
Chat Phenix	114	117	Port Morris	40	50
Chelsea Ex	45	50	Prince Stats	300	475
City	210	213	Public	117	120
Columbus	200	225	Seward	106	112
Commercial	475	490	Sixth Av	300	320
Continental	37	50	Sterling Nat	75	85
Fifth Av	2825	2000	Straus Nat	300	320
First Nat	5100	5300	Textile	80	90
Grace, new	200	215	Trust Co	220	225
Harbor State	65	75	Union Bronx	110

CLINTON GILBERT

Will Buy

100 Bankers Trust Co.
100 Corn Exchange Bank
200 Equitable Trust Co.
500 Home Insurance Co.
400 Irving Trust Co.
200 N. Y. Title & Mtge.

Will Sell

100 Bank of U. S.
100 Central Hanover
200 Chase National Bank
10 Hamilton Fire Ins.
300 Manhattan Company
200 National City Bank

CLINTON GILBERT
Established 1890
Members Unlisted Securities Dealers Assn.
Members Assn. of Bank Stock Dealers
120 Broadway New York
REctor 4845 and 8720

J.K. Rice, Jr. & Co.
BUY & SELL
Chase National Bank
Irving Trust Co.
National City Bank
Equitable Trust
Bankers Trust Co.
Guaranty Trust Co.
Great Amer. Ins.
Home Insurance
Halifax Insurance
Hanover Insurance
Nat. Casualty of Detroit
J.K. Rice, Jr. & Co.
Members Unlisted Securities Dealers Assn.
Members Assn. of Bank Stock Dealers
Rector 4500—120 Broadway

Home Insurance
Yielding approximately
5%
FOR INVESTMENT
BROOMHALL, KILLOUGH & Co., Inc. 115 Broadway New York
Telephone BARCLAY 2500
Members Assn. of Bank Stock Dealers

Chase National Bank
Equitable Trust Co.
Guaranty Trust Co.
Manufacturers Trust Co.
National City Bank
Lawson & Company
ESTABLISHED 1921
Members Unlisted Securities Dealers Assn.
Members New York Curb Exchange
Members New York Produce Exchange
111 Broadway Rector 1350

United Founders
American Founders
U. S. Elec. Power
THEODORE PRINCE & CO.
Members New York Stock Exchange
Members New York Curb Exchange
Members New York Produce Exchange
120 Broadway, N.Y. Tel. REctor 9830
Investment Bldg. 1st Natl. Bank Bldg.
Philadelphia Boston
Tel. Kingston 4000 Tel. Hubbard 6170

CONWAY WINDS UP INSURANCE CONCERN

North American Title Guaranty's Contingent Liability of $18,336,506 to Be Satisfied.

ALL DEBTS REPORTED PAID

$21,272 Claims Allowed Out of Total of $409,403—Work Completed in Four Months.

Albert Conway, State Superintendent of Insurance, in a report signed yesterday on the liquidation and business affairs of the North American Title Guaranty Company, revealed that the company had been closed and its debts paid in full with interest. He also showed that arrangements had been made for satisfaction of the company's entire contingent liability of $18,336,506 on all outstanding policies. These things were accomplished in four months and two days at a liquidation expense of 1.91 per cent of the assets.

The North American Title Guaranty Company, which had home offices at 8 West Fortieth Street, did a local and national title insurance and guaranty business in eighteen States. One of its branches was at Miami, Fla. A feature of the report was the description of an arrangement made with the Title Insurance Company of Richmond, Va., whereby the latter will assume the entire outstanding contingent liability of the North American Title Guaranty Company, amounting to $18,336,506, if the Supreme Court approves the arrangement and authorizes a contract of reinsurance.

Deal Follows Conference Here.

It was learned yesterday that E. D. Schumacher, president; Beverly H. Davis, vice president and general counsel, and John C. Easley, vice president of the Title Insurance Company of Richmond, were in New York last week negotiating with Mr. Conway and looking over the business of the North American Title preparatory to accepting the business. The deal was completed on Christmas Eve.

Mr. Conway reports that the assets on hand on Dec. 18 were $360,875, and that in addition to the contingent liabilities the claims filed amount to $409,403, of which $21,272 are allowed as valid and $388,131 are held to be invalid debts and are disallowed. He also reports that part of the securities deposited in the "guaranty fund," which is impaired, has been pledged with two banks to secure illegal loans. The details are not given but Mr. Conway says they will be made public in a subsequent report or held in suspense to await other court action or proceedings.

The North American Title Guaranty Company started business in May, 1927, with a capital and surplus of $191,625, of which $153,300 was capital. On Sept. 29, 1928, the stockholders voted to increase the capital to $1,000,000. When Morris Finkelstone of the New York Insurance Department examined the company in April, 1929, he reported to Superintendent Conway that the paid-in capital assets were impaired to the extent of $121,177.

Efforts to Refinance.

Several attempts were made by individual stockholders, committees of stockholders and others to refinance or reorganize the company, but liquidation was found to be necessary. The business and affairs of the company were turned over to Clarence C. Fowler, special deputy of the New York State Insurance Department Liquidation Bureau, and a speedy adjustment of its affairs has resulted in preserving its depleted assets for the policyholders, creditors and stockholders. Under the management of Mr. Fowler the assets have been increased by the excess of income over the expenses of liquidation, amounting to $2,600.

This is the third title guaranty corporation liquidation by the Insurance Department and in all three the claims were paid in full. The others were a voluntary liquidation in the case of the Federal Title and Guaranty Company of Jamaica, L. I., where the claimants and stockholders were paid in full and the liquidation was effected in four months; and the G. L. Miller Bond and Mortgage Guarantee Corporation, where the creditors were paid in full and the stockholders received 62 per cent. In both these instances the liquidations costs were also considerably below the earned income from the estate during liquidation.

SPIELBERG ACQUIRES 2 INSURANCE CONCERNS

Equitable Casualty Head Buys Stock Control of Mayflower Companies of Newark.

Stock control of the Mayflower Fidelity and Casualty Insurance Company and the Mayflower Fire and Marine Insurance Company, both of Newark, has been purchased by Harold Spielberg, chairman of the board of the Equitable Casualty and Surety Company of New York, it was announced yesterday. Mr. Spielberg purchased the stock of the Newark companies as an individual, but steps are being taken to reinsure the business of the Mayflower companies in the Equitable Casualty. The transaction is subject to the approval of the New Jersey Insurance Department.

Negotiations for the transaction were carried out by John L. Mee, president of the Equitable, while Robert J. Maloy, vice president and controller of the company, is supervising the arrangements looking toward the reinsurance of business of the two Mayflower companies.

Samuel M. Hollander, chairman of the board and general counsel of the Mayflower companies, and S. J. Steiner, president of the companies, will be added to the board of directors of the Equitable company.

PRICES ARE IRREGULAR IN TRADING ON COUNTER

Better Tone Prevails Generally, With Individual Buying Resumed in Bank Stocks.

A better tone marked trading in the over-the-counter market yesterday, with irregularities in price prevailing. After a long absence, individual buying was again noticeable in the bank stock group. Guaranty, New York, Chatham-Phenix, Manhattan Company, City, Equitable, Empire, Chemical, Public, Chase and New York Title and Mortgage were higher.

There was fair activity in the insurance list. Northwestern National, Aetna Casualty, Aetna Fire and Home were slightly higher. In the industrials National Casket and Douglas Shoe were higher, while A. O. Smith, Rockwood, American Manufacturing preferred and common, and Smith Corona were slightly easier.

In the communications group Northwestern Bell Telephone and Southern New England were higher. In the chain store list Lerner and Bohack gained slightly, while Nedicks was lower.

Bonds were slightly easier. Sugars and aeronautical for the most part were unchanged.

STANDARD OIL EXPANDING.

New York Company Buys Properties in Worcester, Mass.

Thirteen filling stations and two bulk shipping stations in Worcester, Mass., have been acquired by the Standard Oil Company of New York for 15,790 shares of its $25 par value stock. Estimated at the price of 32¾ at which the stock closed on the New York Stock Exchange yesterday, the purchase represents $515,150.

The purchase was disclosed by the application of the company to list on the New York Stock Exchange the shares which it used in the deal. Permission to list them upon notice of issuance was granted.

DIVIDENDS ANNOUNCED.

Delaware Lackawanna & Western.
The Delaware Lackawanna & Western Railroad has declared the usual extra dividend of $1 and regular quarterly of $1.50.

Elgin National Watch.
The Elgin National Watch Company declared an extra of $1 and the regular quarterly of 62½ cents.

Wolverine Tube Company.
The Wolverine Tube Company declared the usual extra of 15 cents and regular quarterly of 30 cents on common.

Athol Manufacturing Company.
The Athol Manufacturing Company declared an extra of $1 on no par stock.

Buffalo Insurance Company.
The Buffalo Insurance Company declared an extra of $1.50.

Case, Lockwood & Brainard.
Case, Lockwood & Brainard declared an extra of $10.

Cardiff Corporation.
The Cardiff Corporation voted an initial of $1 on common stock.

First National of Yonkers.
The First National Bank and Trust Company of Yonkers declared an initial of $1.50 on new $25 par stock.

Eastern Steel Products.
The Eastern Steel Products Company declared an initial of $2 on no par stock.

Keystone Steel & Wire.
The Keystone Steel and Wire Company declared a regular quarterly of 50 cents, against 75 cents previously paid.

Southern Glass Company.
The Southern Glass Company resumed dividends with a disbursement of 2 cents a share.

Royal Typewriter.
The Royal Typewriter Company declared a regular semi-annual of $1.50, against $1.25 previously paid, and an extra of 50 cents on common.

American Ice.
The American Ice Company declared an extra of $1 on common in addition to 75 cents quarterly.

Commercial Trust.
The Commercial Trust Company of New Jersey declared an extra of 25 cents in addition to the regular of $1.25.

Western Steel Products.
Western Steel Products, Ltd., declared an initial dividend of 50 cents.

Commercial Trust of New Jersey.
The Commercial Trust Company of New Jersey has declared an extra dividend of 1 per cent in addition to the regular dividend of 3 per cent, making the total for the year 23 per cent. The same amount was paid in 1928.

Railway and Light Securities.
The Railway and Light Securities Company voted an extra dividend of $3 in addition to the regular quarterly of 50 cents on the common stock.

DIVIDENDS DECLARED.

Regular.

Company.	Rate	Pe. riod.	Payable.	Hldrs of Record.
Alpha C Neon pf	1¼%	Q	Jan. 10	Dec. 23
Am Ice	75c	Q	Jan. 25	Jan. 7
Do pf	$1.50	Q	Jan. 25	Jan. 7
Anaconda Cop Min.	$1.75	Q	Feb. 17	Jan. 11
Andes Copper Min.	75c	Q	Feb. 10	Jan. 11
Art Metal Works	75c	Q	Feb. 1	Jan. 15
Athol Mfg	$1	Ex	Jan. 2	Dec. 20
1¾ 7% pf	$3.50	SA	Jan. 2	Dec. 20
Buffalo Ins	$3	Q	Dec. 31	Dec. 21
Com'l Invest Trust (N J)	$1.25	Q		
D, L & W R R	$1.50	Q	Jan. 20	Jan. 4
Elgin Natl Watch	62½c	Q	Feb. 1	Jan. 15
Hill, Joiner & Co	$3	SA	Jan. 1	Dec. 31
Do pf	3½%	SA	Jan. 1	Dec. 31
Keystone S & W pf	$1.75	Q	Jan. 15	Jan. 5
New Bedford G & E Lt	$1	Q	Jan. 15	Dec. 26
N. Y. Dock pf	$2.50	SA	Jan. 16	Jan. 6
N. J. Zinc	50c	Q	Feb. 10	Jan. 20
Northwest Eng	50c	Q	Feb. 1	Jan. 15
Pac Cottonseed P	1¼%	Q	Mar. 1	Feb. 20
Pac Pfd Cem	6½% pf. $1.62½	Q	Jan. 5	Dec. 31
Phillips Jones pf	$1.75	Q	Feb. 1	Jan. 20
Royal Typewrit pf	3½%	SA	Jan. 17	Jan. 16
St Paul Un Stk Yds	$2	Q	Jan. 1	Dec. 20
Wolverine Tube	30c	Q	Jan. 2	Dec. 13
Am Ice	Extra.			
Athol Mfg	$1		Jan. 25	Jan. 7
Buffalo Ins	$1		Jan. 2	Dec. 20
Case, L & B	$1.50		Dec. 31	Dec. 21
Comi Trust (N J)	$10		Jan. 1	Dec. 16
Del, L & W R R	25c			
Elgin Natl Watch	$1		Jan. 20	Jan. 4
Royal Typewriter	50c		Jan. 21	Jan. 4
Wolverine Tube	15c		Jan. 17	Jan. 10
			Jan. 2	Dec. 13
	Initial.			
Cardiff Corp	$1		Dec. 31	Dec. 22
Eastern Steel Prod	$2		Jan. 15	Dec. 31
First Natl Bk & Trust (Yonkers), new	$1.50		Jan. 2	Dec. 27
West Sti Prod, Ltd	50c			
	Increased.			
Mid City Co of Am	40c	Q	Jan. 15	Dec. 27
Pickrel Walnut	50c	Q	Jan. 2	Dec. 21
Royal Typewriter	$1.50	SA	Jan. 17	Jan. 10
	Resumed.			
Southern Glass	2c		Jan. 10	Dec. 20
	Reduced.			
Keystone Steel & Wire	50c		Jan. 15	Jan.
	Omitted.			
Fla Pub Serv pf	$1.75	Q	Due	Jan. 1.
Hydrau Pr Brick	$1	Q	Due	Jan. 1.
Lucky Tiger C G M	2½c	M	Due	Dec. 30.

STOCKS EX DIVIDEND TODAY

Company.	Rate.	Pe. riod.	Payable.
Acme Steamship pf	$1.75	Q	Jan. 1
Amal Elec Corp Ltd 6% pf	75c	Q	Jan. 15
Amer Sav Bk (Cleve)	$1.25	Q	Jan. 15
Do	87	SA	Dec. 31
Ampere Bk (N Orange)	$3	Ex	Dec. 31
Assoc Tel Util	$1.50	Q	Jan. 1
Atch Top & Santa Fe pf	2½%	Stk	Jan. 15
Bank of Secured Sav (Pitts)	$1.50	SA	Feb. 1
British Amer Tob ord	10d		Jan. 1
British Col Pwr Corp Cl A	50c	Q	Jan. 15
British Mtge & Trust Corp	$6	SA	Jan. 2
Brompton Pulp & Paper	$2	Ex	Jan. 2
Bush Ter Co	50c	Q	Feb. 15
Do	50c	Q	Feb. 1
Do 7% deb	1¾%	Stk	Feb. 1
Butler Mfg Co pf	$1.75	Q	Jan. 15
Canada South R R	$1.75	Q	Dec. 30
Canadian Brewing	$1.50	SA	Feb. 1
City Investing pf	50c	Q	Jan. 15
Cleve Cinn Chic & St L	$1.75	Q	Jan. 2
Do pf	$3	Q	Jan. 20
Colonial Trust (Pitts)	$1.25	Q	Jan. 2
Commonwealth Trust (Pitts)	$3	Q	Jan. 2
Comm'ty Newspapers A	$3	Q	Jan. 2
Cons Mining & Smelt (Can)	2c	SA	Jan. 20
	$1.25	SA	Jan. 15
Consol Gas (N Y) 5% pf	$1.25	Ex	Jan. 15
Cont'l Bond & Invest Cl A	75c	Q	Jan. 1
Do 7% pf	$1.75	Q	Jan. 1
Corporations Sec Tr	50c	Q	Jan. 1
County Trust (N Y)	$3	Q	Jan. 2
Dollar Sav & Tr (Pitts)	$4	Q	Jan. 2
Detroit & Cleve Nav	25c	Q	Dec. 14
Detroit Steel Products	62c	Ex	Jan. 15
Eagle Pitcher Lead	$1.75	Q	Jan. 2
Eagle Whse & Storage	20c	SA	Jan. 15
Do pf	$1.50	Q	Jan. 2
Ershine Danforth Corp pf	$2.50	Ex	Jan. 2
Farm & Mech Nat Bk (Balt)	$2	Q	Jan. 2
First Nat B & T (Yonkers)	$1.50	SA	Jan. 2
Globe-Wernicke Co pf	$1.50	SA	Jan. 2
Great Northern Ry pf	$1.50	Q	Jan. 15
Holt Renfrew & Co Ltd	$2.50	SA	Feb. 1
Do pf	75c	Q	Jan. 2
Insull Util Invest	$1.75	Q	Jan. 2
International Nkl of Can 7% pf	$1.75	Q	Jan. 15
Do 7%	3½%	Stk	Jan. 15
Key Boiler & Equip	50c	Q	Feb. 1
Lion Oil Refining	50%	Stk	
Mahoney (R C) Co pf	35c	Q	Jan. 31
Massey Harris Ltd	35c	Q	Jan. 2
Mead Pulp & Paper	75c	Q	Jan. 15
Mercantile Accept Tr pf	2%	Stk	Jan. 15
Mercantile Bank Baltimore	$2.50	SA	Dec. 30
Metropol Saw Bk & T (Pitts)	$1.50	SA	Jan. 2
Michigan Cent R R	75c	Q	Dec. 31
Mid City Co of Amer Inc	$20	SA	Jan. 20
Middlesex Water pf	40c	Q	Jan. 15
Mohawk Rubber 7% pf	$3.50	SA	Jan. 2
Moloney Elec Co Cl A	$1.75	Q	Jan. 2
Montreal Lt Ht & Pwr Cons	$1	Q	Jan. 15
Morris Plan Co (N Y)	60c	Q	Jan. 31
Do	60c	Q	Jan. 2
Mtg Guar (Los Ang)	60c	Ex	Jan. 2
Mountain States Tel & Tel	$2	Q	Jan. 1
Nat Bank of Balt	$3	Q	Jan. 15
Nat Mar Bk (Balt)	$3	Q	Jan. 2
Do	75c	Q	Jan. 2
N Y Cent R R	30c	Ex	Jan. 2
New York Transit Co	$3	Q	Feb. 1
Do	40c	Q	Jan. 15
Newmont Min	10c	Ex	Jan. 15
Do	5c	Stk	Jan. 15
Niagara Falls Sm & R Cl A	50c	Q	Jan. 2
Do Ser B	25c	Q	Jan. 2
North End Bk & Tr (Bridgeport)	50%	Stk	Jan. 2
Do	$1.50	Q	Dec. 31
Northwestern Bank Tel	$2	Ex	Dec. 3
Ohio Brass Co pf	$2	Q	Dec. 31
Do Ser A	$1.50	Q	Jan. 15
Do Ser B	$1.25	Q	Jan. 15
Pac Coast 1st pf	$1.50	Q	Jan. 15
Bank (Wid) Tr (Pitts)	$1.25	Q	Jan. 2
Peoples Trust & Sav Bk	$1.25	Q	Dec. 31
Do	$3	Q	Jan. 1
Power Corp of Can 1st pf	$1.50	Q	Jan. 15
Quaker Oats	$1	Q	Jan. 15
Rhine-Westph El Pr Am sh	$2.18		Jan. 7
Richmond Nat Bank	$1	SA	Jan. 2
Rockford Nat Bank	$1	Ex	Jan. 2
Do	$3	Q	Jan. 2
Seattle Tr Trust Co	$3.50	Q	Dec. 31
South Side Tr & Sav Bk (Chic)	$2	Q	Jan. 1
Do	90c	Ex	Feb. 1
Southwark T & T (Phila)	70c	SA	Jan. 2
Spalding (A G) & Bros	50c	Q	Jan. 15
Stahl-Meyer Inc	50c	Q	Jan. 2
State Bank of Kenmore	20c	Q	Jan. 1
Stoney Isl St Bank (Chic)	$2	Q	Dec. 31
Do	$2	Q	Jan. 2
Title Ins (Rich)	$2	Ex	Jan. 3
Title Securities Co	$1.50	Q	Jan. 2
Troy Union R R	$2	Q	Jan. 1
Union State Bk of So Chic	$2	Q	Jan. 2
Westchester Tr Co (Yonkers)	$4	Q	Jan. 2

STOCKS EX RIGHTS TODAY.

United States Printing & Lithograph Co.—Stockholders of record today have right to subscribe to new common stock at $30 a share in the ratio of one new share for each four shares held. Rights expire Jan. 20, 1930.

TWO DIVIDENDS OMITTED.

Florida Public Service and Brick Concern Pass Regular Payments.

The Florida Public Service Company has omitted its regular dividend on preferred stock due at this time. The Hydraulic Press Brick Company has omitted its regular quarterly dividend due at this time.

DIVIDENDS PAYABLE TODAY.

Company.	Rate.	Pe. riod.
Alabama Gt Southern		Pe-
Do	2.00	S
Balaban & Katz Corp	1.50	Ex
Do pf	75c	Q
Compania Hispan-Am de El E	7 pes	
Hibbard Spen & Bart	35c	M
Mortgage Bond Co of N Y	2.00	Q
New Orleans Gold Stor & Whse	5.00	S
Paraffine Companies	1.00	Ex
Do	1.00	Q
Do	2%	Stk
Schiff Trust & Savings (Chi)	25c	Ex
Do	3.00	Q
Union National Gas of Canada	4.00	Ex
Do	35c	Q
Utilities Securities Corp pf	5%	Stk
Westland Oil Corp	1.75	Q
	1.00	

COMPANY MEETINGS TODAY

Directors.

FOR DIVIDENDS.
Bancroft Trust.
California Cotton Mills, com.
Cincinnati Bank & Trust.
Corn Products Refining, pf. & com.
Doehler Die Casting, com.
Faultless Rubber.
First National Bank, Minneapolis.
Foreign Power Securities Corp., Ltd., pf.
Hamilton Loan Society.
Ohio Seamless Tube pf.
Pacific Portland Cement, pf.
Philadelphia & Camden Ferry.
Scher-Hirsc. Inc.
Southern California Edison.
Southern Canada Power, Ltd., com.
U. S. Mortgage & Trust, New York.
Vanadium Corp. of America.
Victor Talking Machine.

OTHER MEETINGS.
Acme Wire.
Aetna Casualty & Surety.
Amalgamated Laundries, Inc.
Baltimore (Md.) Trust.
Bankers Bond & Mtg. Co.
Brooklyn Union Gas.
Citizens Water Co.
Community Water Service.
Curtis Publishing.
East Kootenay Power Co., Ltd.
Firestone Tire & Rubber Co.
General Bill Corp.
General American Tank Car Corp.
Giant Portland Cement.
Greenwich Water & Gas.
Gu'ckhart Sugars, inc
Indiana Limestone.
International Textbook.
International Utilities Corp.
Lawrence Portland Cement.
Maine Central R. R.
National Automotive Fibres Inc.
New Rochelle Water.
Otis Steel.
Peek Bank, Baltimore.
Pennsylvania State Water Corp.
Providence Ice Co.
Richmond Radiator.
Solar Refining.
Southern California Gas Co.
Stanley Co. of America.
U. S. Mortgage Trust Co. (N. Y.)
U. S. Radiator Corp.
Worcester Electric Light.

Bondholders.

Brazil Ry. Bondholders.
SPECIAL.
Stockholders.
Abana Mines Ltd.
American Exchange Natl. Bank (Dallas).
American Safety Razor Corp.
Consolidated Steel Corp.
Edgewater Steel, Pittsburgh.
Edison Electric Illuminating of Boston.
Fruit Association Co.
Hamilton Co.
G. R. C. Corp.
National Bank of Baltimore.
Transportation Fire Insurance Co.
Transportation Insurance Co. of N. Y.
Transportation Re-Insurance Co. of N. Y.
Tri-Continental Allied Co., Inc.
Tri-Continental Corp.
Union Tobacco.
Union Trust, Baltimore.
ANNUAL.
Prima Biedermann Co.
Texas Engineering Corp.

OVER-THE-COUNTER QUOTATIONS FOR UNLISTED SECURITIES

Quotations for Over-the-Counter Securities are unofficial. Those included in these tables are obtained from many brokers and dealers. The source which supplied any quotations in this list will be given upon request.

THURSDAY, DECEMBER 26, 1929.

PUBLIC UTILITY SECURITIES.

	Bid.	Asked.
Alabama Power pf (7)	100½	111¼
Arkansas P & L 7% pf	104	105½
Assoc Tel Ut $6 cum pf	89	93
Do 7% pf	94	100
Atlantic City El pf (6)	100	105
Augusta-Aiken R R & E	30	35
Do pf	85	90
Bangor Hydroelec pf (7)	114	122
Binghamton L, H&P pf (6)	95	101
Broad River Pwr pf (7)	93	96
Carolina P & L pf (7)	108	109
Cent Ark Ry & Lt pf (7)	92	95
Cent Maine Pwr 6% pf	93	97
Do 7% pf	100	102
Cent Power & L pf (7)	100	102
Cent Pub Serv 7% pf	91	
Cleve Elec Illum (1.60)	75	80
Do 6% pf	108	111
Columbus Ry, Pwr & Lt cum pf B (6½)	102	103
Con Trac (4)	100	103
Consumers Pwr 6% pf	103	104
Do 6.60% pf	104	105
Dallas Pwr & L 7%	108	111
Dayton Pwr & L 6%	104	108
Del C Tunnel Co	100	
Eastern Tex Elec pf (7)	102	105
Erie Railway	5½	6½
Essex & Hud Gas (8)	145	
Foreign Lt & Pwr pf (6)	95	
Fort Worth P & L 7%	114	116
Gas & Elec Bergen (5)	95	
Hudson Co Gas (8)	145	
Idaho Power pf (7)	106½	108½
Illinois Pwr & Lt 6% pf	89	99
Inland Pwr & Lt 7% pf	87	92
Interstate Power 7% pf	87	92
Jamaica W S pf (3.75)	50½	52½
Jersey Cen P&L 6% pf	100	102
Kan Gas & Elec 7% pf	106	108
Kentucky Elec (5)	100	
Do pf (6)	79	75
Kings Co Light 7% pf	102	105
Lake Sup Dis P 7% pf	90	
Los Angeles Gas & Elec 6% pf	102	103
Met Edison pf (6)	101	103
Do 7% pf	101	103
Mid-West Power (6)	90	100
Missouri Pub Ser pf (7)	90	95
Mtn States Power 7%	16	22
Nassau & Suf Light 7%	100	103
Nat Pub Serv pf (7)	92½	94
Nat Wtks units	72½	
Nebraska Power 7% pf	106	109¾
New Orleans P S 7% pf	97	100
Newport Consol Gas (5)	95	
N Y Pwr & Lt 6% pf	94	98
N Y Steam Corp	100	425
North N Y Util 7% pf	100	105
North Texas Elec	5	
Do pf	12	
Ohio Pub Serv pf (7)	100	103
Oklahoma G & E 7% pf	105	
Pa-Ohio P & L pf (6)	95	
Do 7%	106	107
Penn Pwr & Lt pf (7)	106	109
Pinellas El & Pw 6% pf	83	90
Do 7%	98	102
Puget Sd P&L pr pf (5)	97	102
Puget Sd Pwr & Lt pf	93	103
Roch G & E 7% pf B	102	105
Shaffer Oil & R 7% pf	86	91
Sioux City G & E 7% pf	97	100
Somerset Un Mid L (4)	57	
So Jersey G E & T (8)	147	
South Col Power, A (2)	23	25
Do pf (7)	80	86
S'Western L & P pf (6)	84	87
Do pf (5)	80	
Do B	80	
Standard G & E 7% pf	102	104
Tenn Elec Pwr 7% pf	105	107
Texas Pwr & L 7% pf	93	98
Texas Pwr & L 7% pf	110	113
Toledo Edison 7% pf	107	108
U G & E (N J) 5% pf	60	
Union Gas & El (Can) pf (6)	87	93
Us Public Serv units	108	111
Utah Pwr & Lt pf (7)	90	95
Utica Gas & El pf (7)	107	108½
Util Pwr & Lt 7% pf	95½	97
Virginian Ry (1)	142	152
Wash Ry Elec (7)	600	800
Western States G & E	39	
Do pf (7)	95	102
Winnipeg Electric (2)	30	32
Do pf (7)	96½	100

Bonds.

	Bid.	Asked
Appalach P 1st 5s, '41	98	100½
Asso Tel Util 5s, '1942	88	92
Do 6s, 1941	88	
Broad River Pwr 5s, '54	91	93
California Power 6s, '31	99	
Central G & E 5½s, '46	99	
Col Pwr 1st 5s, '30	100	
Col Elec Power 6s, '47	102	
Col (S C) G & E 5s, '36	88	93
Con G of N J 5s, '36	94	
Do 1965	94	
Con Trac 5s, 1933	78	79
Dallas Gas 6s, 1941	99	
El Paso 5s, 1950	87	88
Gas & El Bergen 5s, '49	100	101
Houston Elec 1st 6s, '35	88	93
Hudson Co Gas 5s, '49	100	102
Indiana Serv 5s, 1950	87	
Jer Cent P & L 5½s, '45	100	101
Jersey City H P 4½, '49	43	
Los A G & E 1st 5s, '39	100	102
Do 6s, 1942	102½	104
Louis G & El 5½s, 1954	102½	104
Do 5s, 1952	97	98
Do 6s, 1937	102½	103
Minn Gen Elec 5s, 1934	97¾	
Mo P & L 1st 5½s, '53	98	101
Montana States 5s, '35	97	
Do 1st 6s, 1936	99½	
Munic Gas (Tex) 6s, '33	97	
Nat Wtks 6s, '39	98	
Newark G Gas 5s, '48	100	102
Newark P Ry 5s, 1930	96	
No Ariz Pr 5½s, 1948	99	
No Jersey Ry 4½s, 1948	99	
North Shore Coke 4s, '47	100	
North States Pwr gold notes 5½s, 1940	98	
North Texas 5s, 1940	70	
North Utilities 6s, 1943	98	
Do 6½s, 1943	98	
Okla G & E 5s, 1950	97	99
Do 6s, 1940	99	
Pac G & E def 6s, 1941	105¾	110
Paterson Ry 5s, 1944	103½	104
Puget Sd P&L 5½s, '49	100¾	100¾
St Paul Gas 1st 5s, 1944	98¼	
Do 6s, 1952	104	
San Diego G & E 5s, '47	98	
Do 6s, 1947	102¼	
Do 5s, 1939	102¼	
So Jer P & E 5s, 1953	99	101
Stand G & E 6s, 1935	100¼	100¾
Do 6% gold cfts, 1951	100¼	101½
Do 6s, 1966	100¼	101½
Texas Pw & Lt 6s, 56	91	94½
Un Elec of N J 4s, '49	90	95½
Virginia Ry 5½s, 1946	94½	95½
Do con 6s, 1946	87	91
Wis-Min L & P 5s, '44	96½	
Wis Pub Svc 1st 8s, '42	97	
Do 1st & ref 5½s, '58	99½	
Do 1st ref 6s, 1952	101½	103

Tel. and Tel. Stocks.

	Yesterday. Bid.	Asked.	Tues-day. Bid.
Am D Tel N J (4)	78	82	78
Do pf (7)	165½	168	152
Bell Tel Can (8)	148	153	148
Bell Tel Pa (6.50)	111	114	110
Do pf	111	114	111
Cent N Y Bell (4½)	111	114	111
Com-Un T of Ark (6)	24½		24½
Com-U-T of Ala (6)	99		99
Cuban Tel (8)	125		125
Do pf (7)	104	109	104
E & S Tel (4)	62	67	62
Fklyn Tel (2.50)	38	41	38
Int Ocean Tel (6)	98	104	98
Lincoln T & T (8)	115		115
Mtn Sts T & T (8)	146	150	147
N Eng T & T pf (6.50)	105		105
N Y Mut T (1.50)	20	24	20
N W T & T pf (6.50)	105		104
Ohio Bell T U 8% pf	113	108½	
Pa & AT U 8 (13)	17	18	17
Penn Tel (7)	110		110
Do pr A (7)	101		100
Porto Rico T	85		85
Do pf (8)	100		100
Rochester T (6.50)	102		102
So A & Tel (1.25)	17	22	17
So N Eng T&T (6)	115	118	114½
Tri-State T & T (6)	170	180	168
Do pf (6c)	94	10	95

ONE HUNDRED DOLLAR BONDS.

	Bid.	Asked.
B & O T 4s, 1950	83	87
B M T 6s, 1968	94	96
Chi & Illinois 5s, 1951	70	75
Fla-East Coast 5s, 1974	45	55
Hudson-Man ret 5s, '57	90	95
M K & T pr ln 5s, '62	100	102
Do adjust 5s, 1967	100	102
N Y Central ret 4s, 1913	104	106
N Y, N H & H 6s, 1940	105	106
North Pac ret 5s, 3047	108	109
Polk & Reading 5s, 1973	82	86
Reading 4½s, 1997	94	96
St L-San Fran 4s, 1958	80	85
Seaboard Air Line 4s, '45	68	73
So Pac-S P Ter 4s, 1956	80	85
Virginian Ry 5s, 1962	102	104
Western Pac 5s, 1946	100	105

INDUSTRIAL AND PUBLIC UTILITIES.

	Bid.	Asked.
Am Power & Lt, 2016	104	106
Am Smelting 5s, 1947	109	102
Am T & T deb 5s, 1960	102	104
Do 5½s, 1943	104	106
Armour & Co 5½s, 1943	90	95
Brooklyn Edison 5s, 1949	103	105

NEW YORK CITY BONDS.

	Bid.	Asked.
4½s, Dec. 15, 1971	103	104
4½s, July, 1967	102¾	104
4½s, June, 1964	102¾	104

Equitable Trust

Bank of Manhattan

N. Y. Title & Mtge.

New York Trust

Bank of America

Chase National Bank

C. C. Kerr & Co.

Members New York Curb Exchange
Members Unlisted Securities Dealers Assn.
111 Broadway New York
Phone RECtor 6100-6119

Guaranty Trust

Equitable Trust

Manhattan Company

NEW YORK AND HANSEATIC CORPORATION
27 WALL ST. HANover 0572

BANK & INSURANCE STOCKS

New York Title & Mortgage Co.

American Ins.
American Re-Insurance
American Surety Co.
Baltimore American Ins.
Camden Fire Ins.
Firemens Ins.
Glens Falls Ins.
Great American Ins.
Hanover Fire Ins.
Missouri State Life Ins.
National Liberty Ins.

British Type Investors

WARD & CO.

Members
Unlisted Securities Dealers Association
Association of Bank Stock Dealers
Tel. 3702 Rector 120 Broadway

Bank of U.S.

LEVY BROS.

Members New York Curb Exchange
42 Broadway New York
Digby 4540-4560-1-2-3

New York Trust
Irving Trust
Chase National
Equitable Trust

Bear, Stearns & Co.

Members New York Stock Exchange
100 Broadway
Telephone Rector 7800

Irving Trust

Wyser & Diner

Members New York Produce Exchange
30 Broadway, N. Y. DIGby 4822.

RAILROAD EARNINGS LOWER IN NOVEMBER

Pennsylvania Reports Decline of $4,183,000 in Net From 1928—Gain for 11 Months.

SHARP DROP IN NORTHWEST

Decreases Shown by Great Northern, Northern Pacific, Milwaukee and Others.

Railroad earnings for November generally showed decreases, compared with November, 1928. The Pennsylvania reported a decrease of $3,245,000 in gross revenues and one of $4,183,000 in net income for November, although gross for the eleven months was up $35,463,000 and net for the period gained $17,564,000. Freight revenues decreased $3,430,000 for the month, but increased $29,084,000 for the eleven months. Passenger revenues decreased $79,000 for the month and $1,783,000 for the eleven months. Mail revenues were up $353,000 for the month and $4,592,000 for the eleven months.

Transportation expenses increased $289,000 for the month and $7,240,000 for the eleven months. Maintenance of way and structures was down $234,000 for the month and up $3,624,000 for the eleven months. Maintenance of equipment was up $31,000 for the month and $1,475,000 for the eleven months.

Among other railroads reporting decreases in November were the Great Northern, Northern Pacific, Southern Pacific, Erie, Milwaukee and Chicago & Northwestern. The Maine Central and the Missouri-Kansas-Texas reported increased net returns for November. The decreases were more noticeable with the Northwestern roads. The Milwaukee showed lower net for the eleven months and so did the Northern Pacific, although these roads had been running ahead on the year as a whole. The Great Northern is still slightly ahead for the eleven months.

The Southern Pacific, Erie, Missouri Pacific and Chicago Northwestern and others are ahead in net for the eleven months.

Statements issued yesterday follow:

Pennsylvania.

	1929.	1928.	1927.
Nov. gross	$53,765,073	$57,012,034	$52,622,554
Net op inc	7,461,480	11,244,738	8,245,679
11 mos. gross	483,140,256	447,676,960	416,587,827
Net op inc	126,820,793	109,256,483	101,625,547

West Jersey & Seashore.

Nov. gross	$695,347	$892,787	$762,879
Net op inc	110,393	70,374	2,606
11 mos gr	9,786,224	9,797,044	10,958,211
Net op inc	1,758,041	888,147	658,529

Philadelphia & Camden Ferry.

Nov. gross	$69,875	$67,292	$75,709
Net op inc	8,477	15,117	17,708
11 mos gr	732,765	766,821	855,653
Net op inc	109,140	140,221	136,513

Great Northern.

Nov. gross	$10,066,210	$13,358,065	$12,224,036
Net op. inc	2,942,523	5,004,070	4,454,103
11 mos. gr	118,939,197	117,915,537	110,128,719
Net. op. inc	30,807,387	30,347,523	27,363,388

Northern Pacific.

Nov. gross	$7,895,409	$9,241,256	$9,226,818
Net op. inc	2,050,033	4,230,255	3,375,833
11 mos. gr	89,814,323	93,704,907	88,042,464
Net. op. inc	20,585,407	23,306,129	20,615,172

Southern Pacific System.

Nov. gross	$24,380,497	$25,084,308	$24,644,418
Net op. inc	3,731,051	4,538,637	4,331,476
11 mos. gr	288,521,993	276,807,582	274,860,077
Net op. inc	56,656,938	51,800,240	47,988,213

Erie System.

Nov. gross	$9,987,796	$10,919,571	$9,787,353
Net op. inc	1,363,528	1,778,385	655,312
Total inc	1,467,942	3,194,963	3,060,661
Surp. af. ch	450,992	887,338	*207,683
11 mos. gr	119,878,338	114,604,087	113,281,693
Net op. inc	20,070,145	18,425,728	15,464,877
Total inc	22,573,531	22,476,079	17,780,847
Surp. af. ch	10,258,501	9,009,375	4,112,529

*Deficit.

Chicago, Milwaukee, St. Paul & Pacific.

Nov. gross	$12,966,562	$13,683,718	$13,903,741
Net op. inc	2,015,230	2,312,180	3,025,350
11 mos. gr	150,158,627	137,396,382	156,416,821
Net op. inc	24,317,707	26,902,218	14,068,606

*Includes $227,851 back mail pay, Jan. 14 to July 31, 1928, inclusive.

Missouri Pacific.

Nov. gross	$11,339,344	$11,357,620	$10,771,009
Net op. inc	2,004,062	1,960,069	1,794,148
Total inc	2,356,843	2,236,885	2,020,247
Surp. af. chg	807,393	682,520	765,530
11 mos. gr	129,695,177	120,722,926	119,514,491
Net op. inc	23,177,879	19,788,462	15,977,728
Total inc	27,978,044	23,397,149	19,330,189
Surp. af. chg	11,067,475	8,900,131	4,333,130

Gulf Coast Lines.

Nov. gross	$1,135,489	$1,186,393	$1,313,890
Net oper. inc	206,549	216,220	265,457
Total income	255,923	266,349	346,807
Sur. af. chgs	42,126	51,606	*34,545
11 mos. gross	12,967,449	13,569,787	14,370,650
Net oper. inc	2,126,811	2,196,190	2,046,945
Total income	3,237,510	3,227,341	3,172,360
Sur. af. chgs	608,060	1,050,194	775,981

*Before adjustment bond interest.
†Surplus.

Chicago & Northwestern.

Nov. gross	$17,619,984	$17,592,496	$17,676,716
Net op. inc	833,328	963,246	1,079,831
11 mos. gr	143,837,327	140,652,904	139,345,226
Net op. inc	30,183,918	32,176,567	29,328,748

Boston & Maine.

Nov. gross	$6,214,073	$6,531,908	$6,217,240
Net op. inc	720,656	967,632	*125,600
Surp. aft. chgs	160,722	433,713	*446,497
11 mos. gross	72,314,327	70,336,343	71,305,108
Net op. inc	15,628,317	15,886,806	10,346,945
Surp. aft. chgs	5,526,661	6,030,716	*4,671,752

*Deficit.

Maine Central.

Nov. gross	$1,617,973	$1,627,008	$1,654,374
Surp. aft. chs.	170,413	96,776	10,327
11 mos. gross	18,045,317	17,723,555	18,454,346
Surp. aft. chgs.	1,618,978	1,754,893	698,345

Missouri-Kansas-Texas Lines.

Nov. gross	$4,528,549	$5,219,125	$4,931,476
Oper. exp.	3,852,953	3,548,645	3,350,689
Bal. for int.	1,343,851	1,291,209	1,201,719
Int. chgs. incl. adj. accts.	613,464	441,308	522,449
Surp. aft. chgs	620,856	749,294	479,270
11 mos. gross	$1,728,290	$1,939,617	$1,806,389
Oper. exp.	34,749,753	33,140,423	30,178,967
Bal. for int.	13,170,286	11,170,089	11,613,583
Int. chgs. incl. adj. accts.	4,656,207	5,143,807	5,907,261
Surp. aft. chgs	4,925,097	6,726,279	5,621,305

Pittsburgh & West Virginia.

Nov. gross	$330,000	$365,320	$276,021
Net op. inc	149,686	180,531	154,119
Total income	147,527	185,755	158,259
Surp. aft. chgs	136,988	177,620	134,181
11 mos. gross	4,024,753	4,145,734	3,734,886
Net op. inc	1,752,977	2,077,979	1,853,184
Total income	1,907,035	2,165,855	1,934,109
Surp. aft. chgs	2,004,013	1,990,235	1,644,264

Chicago Great Western.

	1929.	1928.
Nov. gross	$2,180,610	$2,113,000
Net op. inc	345,739	293,186
11 mos. gross	25,967,189	25,937,655
Net op. inc	3,595,473	3,266,504

Chicago & Eastern Illinois.

Nov. gross	$1,838,231	$2,191,081
Net op. inc	222,839	428,000
11 mos. gross	22,423,261	22,713,307
Net op. inc	2,132,696	1,891,864

Pere Marquette Offices Moved.

Most officers of the Pere Marquette Railway have moved from the Fort Street Union Station in Detroit to the General Motors Building in West Grand Boulevard, that city. In the list were R. J. Bowman, vice president, operation and maintenance, and L. C. Probert, vice president, development. Offices formerly in the Railway Exchange Building, Third Street, will be moved to the Detroit Union Station.

WILLARD WANTS TIME TO STUDY I. C. C. PLAN

Baltimore & Ohio President Says Road Will Try to "Go Along" With Program.

Special to The New York Times.

BALTIMORE, Dec. 26.—Further study of the rail consolidation plan proposed a few days ago by the Interstate Commerce Commission will be required before officials of the Baltimore & Ohio Railroad are ready to discuss the program publicly, Daniel Willard, president, said tonight.

In the meantime the Baltimore & Ohio will adopt an attitude to try "to go along" with the commission's program, he said.

Mr. Willard declined to talk about the proposed fifth trunk system which the commission would build around the Wabash Railroad. The Wabash would provide a third trunk line into Baltimore.

As to the Western Maryland, which the commission would allocate to the Wabash, Mr. Willard declared he would abide by a statement made eight years ago when he announced that the Western Maryland would be in the best possible hands under Baltimore & Ohio control, but that it was not essential to the Baltimore & Ohio consolidation plan.

In the event that sentiment in Baltimore developed against Baltimore & Ohio ownership, the company would be willing to divest itself of stock ownership in the Western Maryland, he asserted.

Declining to talk about the various systems proposed, Mr. Willard intimated that he still believes a four-trunk system in the East is preferable to the five-trunk plan sponsored by the commission.

For the same reason he seemed to think two trunk lines into Baltimore are preferable to three. Pending further study of the situation, however, he declared, the Baltimore & Ohio will not adopt a definite attitude toward the commission's proposals.

GLEN ALDEN TO ABSORB LEHIGH & WILKES-BARRE

Fusion of Large Anthracite Companies Is Believed to Presage Other Acquisitions.

One of the most important mergers in the anthracite industry in recent years was consummated yesterday, when approval was voted by stockholders for acquisition by the Glen Alden Coal Company of the Lehigh & Wilkes-Barre Coal Company.

The Glen Alden company is issuing 676,700 shares of its stock for the physical properties of Lehigh & Wilkes-Barre. Incident to this transaction, it has been reported in Wall Street for some time that other companies are to be acquired. The Lehigh Valley Coal Corporation and Burns Brothers have been mentioned frequently as possible additions to the merger, although official confirmation is lacking.

PLANS INCREASED OUTLAY.

Southern Pacific Estimates Its Next Year's Expenditures at $250,000,000.

For the coming year the Southern Pacific Company has no reason to be downcast, according to Paul Shoup, president. He said he expected the road to spend on additions, improvements and rolling stock more than it did in 1929. Total expenditures in 1930 will be about $250,000,000, he said.

Mr. Shoup said that for large corporations credit and money conditions were never better, one reason being that they had taken to heart the lessons of 1907, 1914 and 1921.

"All discovered," he continued, "that during the seven fat years they should put something in the granary against the seven lean years. As a result, corporations are today in a better position than they were twenty years ago to command cash and credit and so are in positions to go ahead with any justified expansion."

Changes in Railway Officials.

Joseph H. Nuelle, vice president and general manager of the New York, Ontario & Western Railroad, has been elected president to succeed John B. Kerr. He was chief engineer and general superintendent before 1923. R. D. Rickard, vice president, secretary and treasurer, has been succeeded by Arthur L. Parmelee as treasurer and by Charles E. Simmons as secretary.

Permits $2,000,000 Rail Issue.

WASHINGTON, Dec. 26 (AP).—An issue of $2,000,000 of 5½ per cent short term notes by the Pittsburgh & West Virginia Railway was authorized today by the Interstate Commerce Commission. The funds will assist the system in financing an extension to Connellsville, Pa., which it has under construction.

FEARS BIG LOSSES ON BURGLARY RISKS

Insurance Official Expects Effects in 1930 From Trade Recession and Break in Stocks.

DROP IN FIDELITY POLICIES

Disputes and Litigation Viewed as Spur to Seeking of Guarantees on Contracts.

Burglary insurance may show large losses at the beginning of 1930 as the result of the business recession and indirectly because of the break in stocks, Vincent Cullen, vice president of the National Surety Company, said yesterday. He said also there probably would be a decrease in new fidelity insurance next year, but that surety insurance probably would increase and more than offset this decrease.

"I think 1930 will be a good year for the fidelity and surety companies," Mr. Cullen said. "The large losses that many firms have sustained have awakened thousands of business men to the necessity of crime insurance. At the same time, the many disputes and the amount of litigation that have arisen from the stock market collapse have impressed business men with the necessity for guaranteeing contracts and agreements.

"The year just closing has been a trying one for surety and casualty companies, particularly those writing a preponderance of fidelity and surety business. Some difficulties have been the speculation in the stock market, the inflated values of securities and the carelessness of many men in handling their businesses, with the consequence of large and complicated losses.

"The fidelity business or the bonding of employes has profited the most from the standpoint of volume, but it has sustained the heaviest losses. In the surety branch, new business has fallen off, but the losses have been much lower.

"In 1930 the picture will probably be reversed. Writing of fidelity insurance will not go ahead so rapidly, owing to the slackening in business expansion, but losses resulting from dishonesty will drop sharply. The surety business will increase and unless great care is used in underwriting this branch, large losses may be sustained there.

"While an increase in burglary losses may be expected after Jan. 1, this will be partly compensated for by merchants carrying smaller inventories, and the thefts will not be so big, although more numerous than formerly."

OPPOSES RAIL MERGER.

President Sargent of C. & N. W. Declares I. C. C. Plan Out of Date.

Special to The New York Times.

CHICAGO, Dec. 26.—The reasons for the law passed ten years ago requiring the Inter-State Commerce Commission to prepare a plan for nation-wide railroad consolidation have largely ceased to exist, according to Fred W. Sargent, president of the Chicago and Northwestern Railway.

The program offered by the commission merely answers the mandate of an out-of-date enactment, he stated.

"When the law was passed it was believed necessary to help weak lines, although no provision was made whereby properties of such lines could be acquired by condemnation except on the basis of the purchase price demanded by the owners," he said. "This is an obstacle which Congress has not yet removed, but the problem of the weak lines has been solved to a considerable extent by the division of rates as between them and connecting carriers."

F. H. SMITH HOLDERS UNITE

Form Protective Committee for Realty Securities.

Preferred stockholders of the F. H. Smith Company, which specializes in real estate investment securities, and which became involved in difficulties recently with authorities in Washington, have formed a protective committee. Samuel J. Marshall of E. A. White & Co., real estate developers, 225 West Thirty-fourth Street, has been elected chairman.

Other members of the protective committee are: Fred A. Hepper, dealer in dairy products and real estate; Charles S. Redd, real estate operator, and Dr. D. Webb Granberry, physician, Orange, N. J. Hobart & Minard, a New Jersey law firm, has been engaged as counsel to the committee, Colonel Lewis Landes, attorney, of 233 Broadway, represents a majority of the stockholders living in New York City.

DROP IN EMPLOYMENT SHOWN IN MID-WEST

Volume and Payrolls Smaller Last Month, Chicago Reserve Bank Reports.

Special to The New York Times.

CHICAGO, Dec. 26.—The recent slackening in trade and industry resulted in accentuating the downward trend of employment in the Middle West, according to the monthly review of the Chicago Federal Reserve Bank. The employment level last month, however, was still slightly higher than a year before. Savings deposits also declined last month and were lower than a year ago.

The downward trend of employment shown in October continued during November," the review says. "Manufacturing industries of the Seventh Federal Reserve District reported a loss of 3 per cent in volume of employment and 4.8 per cent in payrolls from Oct. 15 to Nov. 15. Heavy recessions were reported in the rubber, food products, leather and vehicle groups. Stone, clay and glass products, metal and metal products, and lumber and wood products showed smaller declines.

"Of the manufacturing groups, wholesale and retail trade showed a slight seasonal increase in number of employed and payrolls, while building and construction work was restricted and coal mining payrolls declined sharply. The free employment offices of Illinois and Indiana reported increasing difficulties in placing applicants.

"The number of savings deposit accounts, aggregate savings and average deposits were smaller on Nov. 30 than in the preceding month, declines registered being 0.31 and 0.7 per cent, respectively. The Nov. 30 figures, compared with a year ago, showed declines of 4.1 per cent in total deposits and 4.0 per cent in the average accounts, but the number of accounts was 0.5 per cent larger."

STOPS DRILLS IN COLOMBIA.

South American Oil Company Halts All Operations There.

All operations of the South American Oil Company in Colombia have been stopped on orders from the parent company, the Gulf Oil Corporation, it was reported in Wall Street yesterday. This action, it was said, was a protest against the attitude of the Colombian Government toward foreign oil companies operating there. The company has been drilling three wells on the Leonard and Colombia concession in the Magdalena River Valley. Gulf Oil has a contest with the Colombian Government in the courts there.

At the offices of the representative of the various Gulf companies in New York yesterday, officials said they had received no advices in regard to the Colombian operations and were therefore not in a position to confirm the report.

SIX MORE CONCERNS FOR KROGER COMPANY

Expansion Revealed in Stock Exchange's Approval of New Shares.

Six additional companies have been acquired by the Kroger Grocery and Baking Company, according to an application for the listing of 122,845 shares which was approved yesterday by the Board of Governors of the New York Stock Exchange. The new stock will be listed on notice of issuance. Of the number of shares covered in the application, 34,166 will be used in the acquisition of the new companies, the remainder being applicable to the recent stock dividends for the coming year, declared the company.

The companies acquired are:

H. W. BEACY & CO., operating forty-one grocery stores and thirty-four meat stores in and around Herrin, Ill.

McCARTY WHOLESALE GROCERY COMPANY, INC., operating a wholesale grocery business in Kansas City, Mo.

MILGRIM STORES, INC., operating thirty-four grocery stores in and around Kansas City, Mo.

PIGGLY-WIGGLY HAYNES, INC., operating two grocery stores in Columbia, Mo.

RICHARDS BROTHERS, operating two meat stores in Columbia, Mo., and a grocery and meat store in Jefferson City, Mo.

ROANOKE GROCERY AND MILLING COMPANY, operating a wholesale grocery business in Roanoke, Va., and 4 subsidiary Jamison Stores, Inc., operating ninety stores in Virginia, West Virginia, Tennessee and North Carolina.

OUT-OF-TOWN EXCHANGES

BOSTON.

Sales.		High.	Low.	Last.
20	Aero Under.	15	15	15
910	Am Cont'l.	17	16½	17
300	Am Equities	14½	14½	14½
2,325	Am Foundrs	32½	29½	32½
100	Am Pneum.	5	5	5
45	Am T. & T.	219½	217¾	218½
5	Am Woolen.	77	77	77
30	Do pf.	104	103	103
50	Amoskeag	12	11½	11½
691	Anaconda	74½	72	73½
150	Andes Pet.	35c	35c	35c
100	Arcadian	40c	40c	40c
235	Aris Cons'l.	1¼	1¼	1¼
1,965	Avis Secur.	4	3¾	4
10	Bige Sanford	80	80	80
5	Boa & Me pf.	110	110	110
100	Bos Pr Prop	21	21	21
50	Brown Co pf.	83	83	83
340	Brown Durr	12	12	12
10	Cal & Hec.	28½	28½	28½
6	City Serv.	26	25¾	25¾
75	Coni & Cas.	44¼	44¼	44¼
5,525	Copper Ran	15	15	15
478	Cred Allian.	16¼	15¾	16
215	Cr Ck&S 1st	12	12	12
100	East Butte.	1¾	1¾	1¾
40	E G & F pf	93¼	93¼	93¼
25	Do pr pf.	76¼	76¼	76¼
3,835	E Mass Ry	7	6¾	6¾
5,020	Do adj.	27	25½	26¾
2,475	Eastn S S.	26	25½	25
432	Edis El Ill.	236	235	235
710	Employ Grp	21½	21¼	21¼
940	Eng. Pub Ser	25¾	25¾	25¾
131	First N Str.	62¾	62¾	62¾
60	Gal-Houston.	2¼	2¼	2¼
1,082	Gen Capital.	44	43	43¾
40	Gen Elec.	239¾	239¾	239¾
250	Do spec.	114	114	114
310	Do 8. w	59	57¾	59
20	Gilchrist Co.	19	19	19

Total sales, 102,343 shares.

Bonds (Sales in $1,000 Units).

6	Amoskeag M 6s.	79½	78½	78½	2	N E Tel 5s.	100½ 100 100½
1	Chi June R.	101	101	101	3	Swift & Co 5s.	101 101 101
1	Ernesto E Te.	67	67	67	10	West T & T 5s.	103½ 103½ 103½
4	Hood Rub 7s.	93½	93½	93½	10	Fruit. Reed 6s.	92 92 92
7	Int Hydro El 6s	98	98	98	Total bond sales $42,000.		

PHILADELPHIA.

Sales.		High.	Low.	Last.
100	Air Reduc.	111¼	111¼	111¼
870	Almar Stre.	3¾	3	3
200	A C P & L.	14	14	14
50	Am Gas.	113½	113½	113½
200	Am Ry Sec.	79½	79½	79½
100	Am Rad&Std.	28¾	28¾	28¾
100	Am Sm&Ref.	71	71	71
400	Am Stores.	45¾	45¾	45¾
3,600	Am Sup Pf.	95	94½	94½
45	Am T. & T.	219½	214½	218½
1,000	Am Wat Wk	78¾	78¾	78¾
100	Am Woolen.	77	77	77
480	Anaconda.	74	71	74
160	Atl Refin.	38	37¾	37¾
700	Bkr Sec Cor	40	38½	40
225	Bell Tel Pa.	114¼	114¼	114¼
300	Brill Cp.	13	13	13
2,100	Budd.	9¾	9¾	9¾
263	Do pf.	67½	64½	67
6,800	Budd Whl.	9¾	8¾	9¾
700	Cam Fire Ins.	22½	22½	22½
100	Cent Airport	3¾	3¾	3¾
2,040	Col Graph.	27½	25	27
14,400	Cmwlth & S.	13½	12¼	13¾
100	Congoleum.	13¾	13¾	13¾
66	Cons G Del.	22¾	22¾	22¾
134	Elec Stor.	69¾	67¾	69¾
1,200	Exide.	16	14½	16
1,400	Do rts.	1¼	1¼	1¼
400	Fire Asso.	36½	36½	36½

Bonds (Sales in $1,000 Units).

2	Penn&NY Can 6s	93¼	93¼	93¼	1	Phila El 1st 5s.	103¾ 103¾ 103¾
3	Phila El P 5½s.	105	105	105	1	Warner Co 6s.	97¼ 97¼ 97¼

BALTIMORE.

Sales.		High.	Low.	Last.
100	Am Beech M	41	41	41
100	Arundel	41	41	41
50	Atl Refinery	37	37	37
263	Balt Tube.	11¾	11¼	11¼
70	Do new (emp cfts	33	33	33
50	Block & D.	45¾	45¼	45¾
4	C&P Tel pf.	114¾	114	114
100	Coni Credit.	22½	22½	22½
10	Do pf.	22	22	22
212	Con G, E & P 5% pf.	100	99¾	100
10	Do 6% pf.	110¾	110¾	110¾
100	Consol Coal	13	12½	13
50	Delmo Hvre.	50c	50c	50c
100	DavisDrStrs.	10c	10c	10c
100	Do pf.	20	20	20
23	Fid of Am A	19¾	19¾	19¾
8	First Nat Bk	49	49	49
34	Fidel & Dep.	173	172	173
16	Fidel&G Fire	30	30	30
175	Ind Casualty	93	93	93
200	MtgeBnkrs A	28½	28½	28½
52	M&M Transp	44	44	44
35	MayOilBurn.	36	36	36
100	MononPower pf.	100	100	100
25	Do pf.	23	23	23
140	MtraFinance	16¾	16¼	16¾
12	NAmsterCas	40	40	40
590	U S Fid & G	46¾	46	46¾

Bonds (Sales in $1,000 Units).

2	Balt Trac 5s.	80¾	80¾	80¾	3	Un Rys 4s. '49.	66¾ 66¾ 66¾
1	Md Elec Ry 5s.	85¾	85¾	85¾	11	W. P. & A. Ry 5s	86 86 86
3	UPRBug6s,w w	78	78	78			

DETROIT.

Sales.		High.	Low.	Last.
100	Alley Steel.	6	6	6
100	Cardon Phos	3	3	3
100	Chewley Mfg	30	30	30
100	Detroit W Gs.	14¾	14¾	14¾
100	Det Mot Bus	4	4	4
100	Det Stl Prd.	40	40	40
900	Excello A&T	16	15¾	16
100	Fed Mot Tr.	8¼	8¼	8¼
1,450	Fourth Natl with war.	33	30¾	32¾
100	Graham Pge	10	10	10
100	G Rap Mot.	8¾	8¾	8¾
900	Hall Lamp.	14	14	14
250	Hood R. A.	21	21	21
250	Do B.	15¾	15¾	15¾
100	Hutto Raz.	5¼	5	5
400	Jackson M E	9	8¾	9
11,200	Mich Sugar.	32c	32c	34c
540	Mich Steel	28	28	28
100	Moreland. R	13¾	13¾	13¾
300	Natl Grocer.	24	24	24
100	Packard Mot	11	11	11
1,300	Pitts Wire.	5	5	5
100	Seaboard Ut.	7¾	7¾	7¾
100	Sec Nat Inv	11	11	11
25	Do pf.	61	61	61
150	Do units.	61	61	61
300	Third N Inv	10	10	10
100	Union Inv.	5	5	5
100	Univ Cool. B	13	13	13
650	Univ Prod.	19½	19½	19½
400	Warner Air.	3¾	3¾	3¾
200	White S Ret	45	45	45
556	Wilcox Rich.	18¾	18	18¾

CLEVELAND.

Sales.		High.	Low.	Last.
124	Bond Stre, B.	¾	¾	¾
10	Chase Br pf.	102	102	102
100	City L & Tr.	44	44	44
210	Ci Cliffs pf.	95	92	95
900	Clev Worsted.	13	13	13
30	Col Auto pf.	16	16	16
100	Nelson Asbe.	25¾	25¾	25¾
282	Enam Prod.	12	12	12
15	Greif Bros.	42	42	42
375	Indis Tire.	14	13¾	13¾
100	Jaeger Mach.	27	27	27
12	Lamson & S.	28	28	28
100	A G McKee.	43	43	43
200	Miller R pf.	18	18	18
100	Nat Refining.	10	10	10
700	Natl Acme.	16¾	15¾	16¾
200	Natl Tile.	28	28¼	28
300	Nestle L. A.	6¼	6	6
911	Packer Corp.	10¾	10	10¾
20	Paragon R.	6¼	5¾	6¼
210	Patterson S.	23¼	22	23¼
100	Peerless Mot	2	2	2
110	Reliance Mt	39	35	39
316	Richman Br.	69	61¼	69
25	Robbins & M pf v t c.	16¾	16¾	16¾
50	Servel Corp.	19	19	19
95	Selby Shoe.	20	20	20
5	Sherwin Wm	69	69	69
10	Do A A pf.	105¼	105¼	105¼
100	Stl Ventilg.	24	24	24
1,440	Stearns Mfg.	10	10	10
100	Thompson A	10	10	10

SAN FRANCISCO.

Sales.		High.	Low.	Last.
75	A&I. P N B.	235	235	235
100	Asso Ins Fd.	6	6	6
100	Atlas Imp P.	27½	27¼	27½
300	Av Corp Cal.	5¾	5¾	5¾
100	Borden Co.	69	69	69
600	Byron Jackson	15¾	15¾	15¾
200	Cal Cons Oil.	3¾	3¾	3¾
200	Cal Cty Mill.	38	38	38
200	Cal Tract.	68	66¾	67½
1,100	Cater Tract.	33¾	33¾	33¾
100	Chevron Cal.	70	70	70
150	Cons Ch Ind.	24½	24½	24½
300	Crown Zell.	17½	17½	17½
2,000	Emp Capw.	15¾	15¾	15¾
400	Firem F Ins.	100	100	100
900	Fresno Mach.	40½	39½	40½
100	Fud A Klein.	7¾	7¾	7¾
300	Gold B Min.	30	30	30
10	G W Sug Cal 6% pf.	99	99	99
200	Home F&M.	38	37½	37½
200	Hon Con Oil.	23	23	23
300	Hum Oil A.	25½	25½	25½
200	Ill Pac Gas.	39½	39½	39½
50	L A G & E pf.	102	102	102

Bonds (Sales in $1,000 Units).

3	Cal Ed 5s.	103¾	103¾	103¾	1	Pac Gas & El 5s.	103¾ 103¾ 103¾
2	Cal Ed 6s.	107	107	107	1	Pac Lt & Pr 5s.	103¾ 103¾ 103¾
1	Cal Ed 6s.	107	107	107	1	Pac Lt & Pr 6s.	107¾ 107¾ 107¾
1	Cal Ed 6s.	107	107	107	1	Pac Lt & Pr 6s.	107¾ 107¾ 107¾
1	Cal Ed 6s.	107	107	107	1	Pac Lt & Pr 6s.	107¾ 107¾ 107¾
1	Cal Ed 6s.	107	107	107	1	Pac Lt & Pr 6s.	107¾ 107¾ 107¾
1	Cal

Guaranty Trust Co.

Bought—Sold—Quoted

H. L. GOLDBERG & CO.
Members New York Curb Exchange
74 Trinity Pl. New York
Telephone WHItehall 4970

Union Cigar Co.
Electric Bond & Share, Scrip
Chatham Phenix Allied
Chemical Nat'l Associates
Associated Gas & Electric
Allotment Rights
Air Investors, Warrants
Kinner Airplane & Motors
Central Gas & El. 6½% Pf.
Chesebrough Bldg. 6s, 1948

Hayman & Hayman
Members New York Curb Exchange
30 Broad St. New York
Telephone Hanover 9121

Guaranty Chase

Simons, Blaumer & Co.
Members N. Y. Stock Exchange
Members N.Y. Curb Exchange (Assoc.)
Members Ass'n of Bank Stock Dealers
70 Wall Street, New York
Hanover 2605-31

Woodward Iron Co.
United States Fire
Lawyers Mortgage

PURDY, RENNICK & CO.
Inc.
Members Unlisted Securities Dealers Assn.
67 Wall St., N. Y. Tel. Whitehall 6921

American Founders Corp.
United Founders Corp.
U. S. Electric Power Corp.
Investment Trust Assoc.

KIELY & HORTON
76 William Street, New York
Phones: JOHN 6230-4131
Established 1912

Harriman Nat'l Bank

Hewitt, Brand & Grumet
MEMBERS
New York Stock Exchange
New York Curb Exchange (Assoc.)
Ass'n of Bank Stock Dealers
20 Broad St., N.Y. Whitehall 8400

Jerome B. Sullivan & Co.
Members New York Curb Exchange
42 Broadway New York
Tel. Digby 0600

ANDREWS, POSNER & ROTHSCHILD
Members New York Curb Exchange
56 BROADWAY NEW YORK
Telephone Digby 0040

BK. OF MANHATTAN

DOLGINS, ROSEN & CO.
Members Assn. of Bank Stock Dealers
20 BROAD STREET
TELEPHONE: WHITEHALL 3065

Specific recommendations on Bank and Insurance Stocks on Request
WIDMANN & COMPANY
Established
26 Broadway New York City
DIGby 4600

$58,000,000 DROP IN BROKERS' LOANS

$3,328,000,000 Total for Week, Smallest Since Sept. 28, 1927, Reported by Federal Reserve.

RISE SHOWN BY BANKS HERE

$13,000,000 Added to Lending—Gold Reserves Off $61,168,000 for System—Ratio at 67.6%.

Brokers' loans continued to sag this week, a reduction of $58,000,000 shown in last night's Federal Reserve statement carrying the total of such borrowings to $3,328,000,000, the smallest figure recorded since the week ended Sept. 28, 1927, and $3,474,000,000 below the high for the year, touched on Oct. 2.

The downward course of brokers' loans, having continued uninterrupted for seven weeks, was reversed the week before last when a rise of $33,000,000 in loans was shown. Last week the figures again took the down grade, dropping $33,000,000 to a new low.

The decline in loans this week took place in the accounts of out-of-town banks and non-banking lenders. Loans for the account of the former dropped $34,000,000 during the week and loans for the latter group fell $37,000,000. Local member banks increased their lending by $13,000,000. In addition to their lendings to brokers, the member banks in New York City added $10,000,000 to the amount of their loans on securities made to customers other than brokers, making a total increase in security loans of $23,000,000. This item now stands at $3,045,000,000, or $285,000,000 above the figure for one year ago.

Loans From Federal Reserve Up.

Borrowings of the local banks from the Federal Reserve again showed an increase, moving up $19,000,000 during the week to $107,000,000. At this level they are still $174,000,000 below the total for a year ago. During the corresponding week last year borrowings by New York City banks increased $142,000,000.

Following are the detailed figures of stock and bond collateral loans made to brokers and dealers by reporting member banks in New York City:

(000,000 Omitted.)	Dec.24.	Dec.18.	Dec.26.
			1928.
For own account	845	832	1,109
For out-of-town banks	716	750	1,660
For others	1,767	1,804	3,322
Total	3,328	3,386	5,091

Of this week's total $2,886,000,000 consisted of demand loans, compared with $2,943,000,000 a week ago, and $442,000,000 of time loans, against $443,000,000 last week.

The statement of the Federal Reserve Bank of New York showed exceptionally wide changes this week, reflecting the forces of the seasonal money movements. Member banks in this district were forced to increase their borrowing by $21,547,000, despite the fact that the reserve provided additional credit to the market through an increase of $55,800,000 in bill holdings. In view of the fact that there were heavy maturities in the Reserve's bill portfolio this week, the large increase shown indicates that exceptionally large offerings of acceptances were made to the banks. As a slight offset to this "involuntary" expansion of its portfolio, the Reserve disposed of $12,345,000 of government securities. The net result of the changes was an advance of $65,002,000 in the amount of credit being extended to the market by the local Reserve Bank.

Gold Reserves Reduced.

A decline of $114,714,000 in total gold reserves pulled the reserve ratio of the bank down from 65.5 per cent to 58.9 per cent. Reserve note circulation increased $9,049,000 during the week, while deposit liabilities went lower. The heavy reduction in gold reserves follows similar drops in recent weeks. It is supposed to be due to the paying out by the Reserve of gold certificates to meet the increased currency demand as well as to recent gold exports. An explanation which has been advanced for the large distribution of gold certificates is that this form of currency was not made up in the new reduced size as soon as were the Reserve notes and that the present large demand for currency offers an opportunity to place a larger proportion of the new sized gold certificates in circulation.

In somewhat less marked degree the statement of the twelve banks of the Federal Reserve System, combined, reflected the operation of the same conditions which affected the local Reserve Bank.

Discounts for the system increased $25,743,000 during the week, bill holdings went up $45,532,000, while holdings of United States Government securities dropped $48,222,000. There was an increase in the total of Federal Reserve credit outstanding of $23,071,000.

Total gold reserves for the system declined $61,168,000 during the week, indicating that the sharp drop in New York was partly offset by gains in other districts. Reserve note circulation advanced $63,136,000 while deposit liabilities declined $63,921,000. The reserve ratio sank from 69.8 per cent a week ago to 67.6 per cent.

Brokers' Loans Since Jan. 4, 1928.

Following are the brokers' loans, by weeks, since the beginning of 1928:

1928.		1928.	
Jan. 4	$3,630,023,000	Jan. 2	$5,330,102,000
Jan. 11	3,619,373,000	Jan. 9	5,313,799,000
Jan. 18	3,787,923,000	Jan. 16	5,395,000,000
Jan. 25	3,758,685,000	Jan. 23	5,443,000,000
Feb. 1	3,815,520,000	Jan. 30	5,550,000,000
Feb. 8	3,835,020,000	Feb. 6	5,669,000,000
Feb. 15	3,819,355,000	Feb. 13	5,568,000,000
Feb. 22	3,777,000,000	Feb. 20	5,477,000,000
Feb. 29	3,724,534,000	Feb. 27	5,507,000,000
Mar. 7	3,695,700,000	Mar. 5	5,547,000,000
Mar. 14	3,746,464,000	Mar. 12	5,527,000,000
Mar. 21	3,773,714,000	Mar. 19	5,785,000,000
Mar. 28	3,825,370,000	Mar. 27	5,849,000,000
Apr. 4	3,979,309,000	Apr. 2	5,962,000,000
Apr. 11	3,994,470,000	Apr. 10	5,427,000,000
Apr. 18	4,025,001,000	Apr. 17	5,425,000,000
Apr. 25	4,144,884,000	Apr. 24	5,462,000,000
May 2	4,281,857,000	May 1	5,832,000,000
May 9	4,361,169,000	May 8	5,851,000,000
May 16	4,362,944,000	May 15	5,855,000,000
May 23	4,406,001,000	May 22	5,820,000,000
May 29	4,460,466,000	May 29	5,248,000,000
June 6	4,561,340,000	June 5	5,254,000,000
June 13	4,427,001,000	June 12	5,264,000,000
June 20	4,226,360,000	June 19	5,429,000,000
June 27	4,175,234,000	June 26	5,342,000,000
July 3	4,307,070,000	July 3	5,478,000,000
July 11	4,345,199,000	July 10	5,752,000,000
July 18	4,194,415,000	July 17	5,813,000,000
July 25	4,183,610,000	July 24	5,909,000,000
Aug. 1	4,329,384,000	July 31	5,987,000,000
Aug. 8	4,329,384,000	Aug. 7	6,029,000,000
Aug. 15	4,223,220,000	Aug. 14	5,952,000,000
Aug. 22	4,201,131,000	Aug. 21	4,085,000,000
Aug. 29	4,235,138,000	Aug. 28	6,117,000,000
Sep. 5	4,384,000,000	Sep. 4	6,384,000,000
Sep. 12	4,386,191,000	Sep. 11	6,474,000,000
Sep. 19	4,470,476,000	Sep. 18	6,569,000,000
Sep. 26	4,524,553,000	Sep. 25	6,624,000,000
Oct. 3	4,583,979,000	Oct. 2	6,804,000,000
Oct. 10	4,589,353,000	Oct. 9	6,712,000,000
Oct. 17	4,664,390,000	Oct. 16	6,831,000,000
Oct. 24	4,707,164,000	Oct. 23	6,874,000,000
Oct. 31	4,807,164,000	Oct. 30	6,838,000,000
Nov. 7	4,973,903,000	Nov. 6	4,862,000,000
Nov. 14	4,980,817,000	Nov. 13	4,173,000,000
Nov. 21	5,151,523,000	Nov. 20	4,367,000,000
Nov. 28	5,289,000,000	Nov. 27	4,486,000,000
Dec. 5	5,394,700,000	Dec. 4	3,382,000,000
Dec. 12	5,175,751,000	Dec. 11	3,238,000,000
Dec. 19	5,116,283,000	Dec. 18	3,386,000,000
Dec. 26	5,091,437,000	Dec. 25	3,328,000,000

On Jan. 1 The New York Times will issue Part 2 of its annual financial review and forecast (Part 1 on Dec. 31). In Part 2 will be an authoritative view of the dominant influences which will shape the coming financial and business year and many other interesting features. Adv.

TRANSACTIONS ON THE NEW YORK CURB EXCHANGE

THURSDAY, DECEMBER 26, 1929.

	Total Stocks.	Domestic Bonds.	Foreign Bonds.	Total Bonds.
Day's sales	936,100	$1,123,000	$197,000	$1,320,000
Tuesday	841,600	814,000	206,000	1,020,000
Monday	987,300	1,084,000	263,000	1,347,000
A year ago	1,039,900	1,560,000	472,000	2,032,000
Year to date	469,143,070	456,126,000	81,581,000	537,707,000
1928 to date	226,180,382	641,587,000	186,391,000	827,978,000

1928. High.	Low.	Stock and Dividend Rate.	First.	High.	Low.	Last.	Net Ch'ge.	Closing Bid.	Ask.	Sales.
31½	7	Aeronautical Indust	7⅞	7⅞	7⅞	7⅞	— ⅛	7⅞	7¾	200
5⅝	1⅛	Aeronautical Ind. war	1⅛	1⅛	1⅛	1⅛		1	1⅛	600
22⅝	5⅞	Aero Supply Mfg., B	10	10	10	10	— ⅛	10¼	11	100
48½	14⅝	Aero Underwriters	14¾	14¾	14¾	14¾	— ⅛	14	15	300
45⅞	15	Arts Ansco	18	18	18	18	— 1⅜	17½	20	400
20⅞	3	Air Invest., Inc., v.t.c.	3½	3½	3¼	3¼	— ⅛	3¼	3½	100
23	1⅝	Alexander Indust	2	2	2	2	— ⅛	2	2⅛	600
15	4⅜	Allegheny Gas Corp	5⅝	5⅞	5⅝	5⅞	+ ⅛	5⅝	6	200
14½	4	Allied Aviation	1	1	1	1		⅞	1	700
25⅞	4	Allied Air Invest	5	6	4	6	+ 2	5	6	500
24⅞	10¾	Allied Mills, Inc. (60c)	12½	12¾	12½	12¾	+ ⅝	12¼	13½	1,000
110	23	Allied Pow. & Lt	31⅞	34⅝	31½	34½	+ 2¾	34½	34⅝	3,200
82	40½	Allied Pow. & L. pf. (3)	45⅞	46	45	46	+ 1	46	47	1,500
80⅜	71	Allied P. & L. 1st pf. (5)	76⅜	76⅝	76⅜	76⅝	+ ⅛	76½	77	100
7⅞	⅝	Allison Drug Strs., A	⅞	⅞	⅞	⅞		⅞	1	100
1⅝	⅞	Allison Drug Strs., B	⅞	⅞	⅞	⅞		⅞	1	100
338½	146	Aluminum Co. of Am	290	298	290	299	+ 24½	290	300	800
110	103	Alum. Co. of A., pf. (6)	108¾	108¾	108¾	108¾	— ½	108¾	109	400
49	25	Alum. Indust., Inc. (1½)	25	25	25	25	— 10½	18	35	100
47½	31	Am. Arch. Co. (2)	35	35	35	35		35½	36½	300
22⅝	5⅛	Am. Brit. & Contin	5¼	5¼	5¼	5¼	— ¼	5¼	5⅝	300
153⅜	83	Am. Cigar Co. (6)	86⅞	86⅞	83	83	— 7	80	85	300
84⅞	29⅞	Am. Cit. P. & L., A (a5)	37⅞	37⅞	37	37	— 1	37	37½	200
60⅜	10	Am. C. P.&L., B (b10%)	14⅞	14⅞	13⅝	14⅜	— ⅛	14½	14⅝	2,600
31⅜	13	Am. Com. Pw., A (b10%)	24½	24⅞	22⅝	24½		23	24½	300
52	22	Am. Com. Pw., B (b10%)	34½	34⅝	34½	34½	— 1⅜	34	35	300
11⅝	2½	Am. Com. Pw., war	3	3½	3	3½	— ⅛	3¼	4¼	300
72	7	Am. Control	7	7	7	7		7	7	3,000
69½	30⅞	Am. Cyanamid, B(1.60)	25⅞	26⅞	25½	26⅜	+ 1	25½	26⅝	6,500
5	3⅛	Am. Dept. Stores	3⅝	3⅝	3⅝	3⅝		3	3½	400
114	63	Am. Dept. St. Contin	63	63	63	63	— 7			200
32½	15	Am. Equities	15⅛	15⅝	14⅞	15	— ¼	14½	15	1,300
174	25¼	Am. For. Pw. war	59½	63	59½	63	+ 4	62	63	1,800
224½	70	Am. Gas & El. (11)	114	117	114	116	+ 1	115	116½	2,800
42⅝	6⅝	Am. Invest., Inc., B	9⅛	11⅜	9⅛	10⅝	+ 1⅜	10¾	11	2,100
398	190	Am. Lt. & Trac. (10)	214	218	213	215	+ 3	205	215	400
70	58	Am. Mfg. pf. (6)	58	58	55	55	— 11¾	56	75	100
8⅝	1⅞	Am. Maracaibo	1½	1⅝	1½	1⅝	— ⅛	1⅝	1⅞	500
10⅝	5⅞	Am. Natural Gas	7	7⅛	7	7⅛	— ⅛	7	7½	600
77½	15	Am. Superpower (1)	22⅝	24⅞	22	23⅝	+ 1⅝	23⅝	24	26,800
100⅞	89¼	Am. Superpw 1st pf. (6)	95⅞	95⅞	95	95		95	95¼	800
34½	19	Am. Yvette Co., Inc	25	25⅝	25½	25½	— 2½	25	25⅝	500
6	5	Am. Yvette, new	5⅝	5⅝	5⅝	5⅝	— ⅛	5	5⅝	500
25⅝	8	Anchor Post Fence (2)	14	14	13½	13½	— ½	13	13⅝	600
18	14	Anglo-Amer. vot. c.o.d. (73c)								
17	11	Anglo-Amer. non-vot. c. o. d. (73c)	16⅝	17	16⅝	16⅝	— ¼	16⅝	17	3,700
39	10⅝	Apex Electrical Mfg	12¼	12½	12½	12½	— ½	12	14	100
69	55	Apponaug Co. (2)	58½	58½	58½	58½	— ½	57½	63	100
55⅝	7⅝	Arcturus Radio Tube	8¼	9¼	8½	9¼	+ ¾	9	9¼	3,500
47	17	Arizona Globe Copper								200
26	3⅝	Arkansas Nat. Gas	9	9⅝	9	9⅝	+ 1½	9¼	9½	200
24⅜	6⅝	Arkansas Nat. Gas, A	8⅝	9¼	8⅝	9¼	+ 1½	9¼	9½	4,300
58½	15⅜	Art Metal Works (3)	17⅝	19	17⅝	19	+ 2½	17½	18½	400
27½	1½	Asso. Dyeing & Ptg	1½	1⅝	1½	1⅝	+ ⅛	1½	2	1,500
15½	5½	Asso. Elec. Ind., Ltd	6¼	6⅝	6¼	6⅝	+ ⅛	6⅝	6¾	1,000
72⅜	35½	Asso. G. & E., A (12.80)	37⅞	39	37⅝	38½	+ ¾	38	38¾	4,100
28¾	9	Asso. G. & E. Deb. rts.	9¼	9¼	9¼	9¼	+ ¼	9¼	9	1,200
3½	1¼	Asso. Laundries (220c)	1¾	1¾	1¾	1¾		1	2¾	200
35½	3	Asso. Rayon	3½	3⅝	3	3	— ⅛	3	3⅝	500
87½	30½	Asso. Rayon pf. (6)	40	40	39¾	39¾	— 1½	38	39	800
90¾	24	Atl. Coast Fish. (1.40)	24	24¾	24	24⅞	— ⅛	24	25	800
2	⅛	Atl. Fruit & Sugar								1,300
26	24	Atlas Plywood (2)	24	24	24	24	— ¼	24	24½	700
54⅞	30⅜	Atlas Portland Cem.(2)	33	33	33	33	— 1	32½	34	100
29½	15⅝	Auto V. M. cv.pr.pf.(2)	15⅝	15⅝	15⅝	*15⅝	— ¼	15½	16	1,000
89⅞	20¾	Aviation Corp.of Amer.	20⅝	20⅞	20½	20½	— ¼	20⅞	21	4,500
49¾	6	Aviation Securities	6½	6½	6½	6½	+ ⅛	6⅜	11	300
22	1½	Bahia Corp.	3¼	3¼	3¼	3¼	+ ¼	2	4	300
24	4⅛	Bellanca Aircraft	4⅝	5	4⅝	4⅞	+ ⅛	4½	5	700
64	30	Blaw-Knox Co. (1)	30⅜	31	30¾	31	+ 1	30⅜	32	300
37⅝	10	Bliss Co. (E. W.) (1)	24	24½	24	24½	+ ½	23⅝	25	1,100
28⅜	3¼	Blue Ridge Corp.	7¼	7¼	6⅞	7¼	+ ⅜	6⅞	7	5,600
35½	23⅛	Blue R. Cp. cv. pf.(12)	33½	33⅝	33⅜	33⅝	+ ⅛	33⅜	37½	8,100
102½	28	Blumenthal (S.)	29	29	25	29	+ ¾	28⅝	30	300
4	¼	Botany Mills	⅜	⅜	⅜	⅜		⅜	½	200
81⅞	31½	Brazil Trac. & Lt. (2)	36	38⅜	35½	37½	+ 1½	37	37⅞	1,100
5½	1⅜	Bridgeport Machine	2⅝	2⅝	2⅝	2⅝	— ⅛	2⅜	3	1,600
90	80	Brill Corp. pf. (7)	80	80	80	80		80	85	100
10⅝	3⅝	British Celanese, Ltd.	3⅞	3⅞	3⅞	3⅞	— ⅛	3⅞	4¼	100
26⅝	22	Buff., N.&E. P.pf.(1.60)	24¼	24¼	24¼	24¼		24	24½	100
17⅞	7½	Burco, Inc.	10	10	10	10	— ⅛	10	10½	200
5	3½	Burco, Inc., war	4	4	4	4		4	4	200
5¼	3⅝	Burma Co. rcts. (31c)	3⅝	3⅞	3⅞	3⅞	— ⅛	3⅞	4¼	1,200
9	4	Bwana M'Kubwa Cop	5	5	5	5	— ¼	4¾	4¾	500
19⅝	3¼	Cable Radio Tu. v. t. c.	3⅝	5	3½	5	+ 1	4	5½	1,200
5⅞	1⅛	Cables & Wire. B rcts.	1⅛	1⅛	1⅛	1⅛	— ⅛	1⅛	1⅜	1,300
5⅛	3½	Cables & Wire. pf. rcts.	4½	4½	4½	4½		4½	4½	100
17⅞	¼	C. A. M. Co. ctfs.	½	½	½	½		½	¾	4,000
45	1	C. A. M. Co. cum. pf.	1½	1½	1½	1½		1	2	600
45	1	C. A. M. cum. pf., s. 4.								400
12⅜	3	Canadian Marconi	4¼	4⅜	3¾	4	+ ⅛	3⅞	4	7,200
45	1	Carib Syndicate	1	1	1	1		1	1⅛	400
21⅞	5	Carnegie Metals	6	6	6	6	— ⅛	5⅝	7	400
16	6	Coco Mfg. (2½)	16	16	16	16	— 3	14	18	300
57½	20	Celanese Corporation	32½	32⅝	32½	32½	— ⅛	31	33	300
122	80	Celanese Cp. 1st pf. (7)	87½	87½	87½	87½	— ¼	87	88	100
50	12	Celluloid Corporation	13	15	13	15	+ 2½	15	20	1,100
6⅝	6⅛	Central Atlantic States	6⅛	6⅛	6⅛	6⅛	— ⅛	6⅛	6⅝	400
29	20	Cent. Pub. S. A. (a1.75)	25½	25½	25½	25½	— ½	25	25½	400
53⅜	12	Cent. States Elec.(140c)	17½	18½	17½	18⅝	— ⅛	17⅝	18	4,900
90⅞	70	Cent. S. El. pf. x w (6)	70	70	70	70	— 10	60	70	100
13	4⅜	Centrifugal Pipe (50c)	4⅝	5	4⅝	4⅞	— ⅛	4⅝	4⅞	1,300
16	6	Chain Stores Develop	6	8	6	8	+ 1	6¼	11½	1,000
42½	9	Chain Stores Stock (b6)	12⅜	13	11¾	12¼	— ⅛	12⅜	12½	1,000
68½	20	Cities Service (1.60)	25⅝	26½	25⅝	26⅛	+ ⅛			13,100
98⅝	84	Cities Service pf. (6)	88⅝	88⅝	88⅛	88½	— ⅛	88⅝	89	
33½	2¾	Club Aluminum Uten	3½	3½	3	3	— ⅛	2	3	200
15	4	Colon Oil	5	5	5	5		5	5¾	4,100
		Columbia Syndicate	⅛	⅛	⅛	⅛	— ⅛	⅛	¼	2,300
449⅝	210¾	Commonwealth (8)	245	245	235	235	— 7½	235	245	
104	93⅝	Commonw'lth Pr. pf. (6)	101	101	101	101		100⅞	102	200
12½	1⅝	Commonw'lth & So. w.	3½	3½	3¼	3⅜	— ⅛	3¼	3½	26,200
21⅝	12⅝	Community Water Ser.	13	13	13	13	— ⅛	13	13¾	100
44⅝	13¾	Consolidated Aircraft	15⅝	15⅝	15⅛	15⅝	— ⅛	15	16½	100
22	10	Consolidated Coal	12½	12½	12½	12½	— ½			400
15	4	Consolidated Copper	5⅛	5⅛	5⅛	5⅛		5⅛	5¾	700
160	71	Cons. Gas Balti. (3.60)	89⅜	89½	85⅝	85⅝	— 3	83½	89	600
38⅝	20¼	Cons. Gas Util., A (2.20)	22⅜	22⅝	22⅜	22⅝	— ⅛	22	23¼	200
35	2¼	Cons. Instrument	3	3	3	3		2¾	3	600
22	10	Cons. Laundries	10	10	10	10	— ½	10	10¾	400
30⅜	10⅞	Cons. Retail Stores (1)	11⅜	11⅜	11⅜	11⅜	— ⅛	11⅛	12	100
11⅜	2⅝	Cons. Royal (60c)	4¼	4¼	4¼	4¼		4	4½	4400
28⅜	3	Consolidated Theatres	3	3	3	3	— ⅛	3	3	100
29	10	Continental Oil	13⅜	14	13⅜	14	— ⅛	13½	14	1,000
44½	15	Coon (W.B.) Co. (2.80)	20	20	20	20	— 4½	15	24	100
37⅜	10	Cord Corp.	11⅞	12⅜	11¼	12⅜	+ 1⅛	12⅛	12¼	2,200
141⅞	12¼	Corroon & Reynolds	15⅞	15⅞	13⅞	13⅞	— 1	13	13⅝	800
25½	12	Cortlandts, Inc. (70c)	12⅝	13½	12⅝	13½	+ 1½	12¾	13½	100
11⅝	5⅝	Creole Petroleum	6⅞	6⅞	6⅝	6⅞		6¾	6⅞	2,900
1⅞	⅜	Cresson Cons. (.08)								200
37⅞	17⅞	Crocker Wheeler	20⅞	21⅝	20⅞	21⅝	— ⅞	21	21⅞	700
56	37½	Crosse & Bl.pf.(3½)ww.	37⅞	37⅞	37⅞	37⅞	— ⅛	37	40	100
62⅜	29⅞	Crowley Milner (2)	29⅞	30	29⅝	30	— ⅛	29⅝	30	300
25⅞	5	Curtiss Flying Service	6⅛	6⅝	5¾	6⅛	— ⅛	5	5½	2,900
13	1½	Curtiss Wright war	1⅞	1⅞	1⅞	1⅞	— ⅛	1½	2	1,000
4¼	1½	Cusi. Mexicana Min	1⅜	1⅜	1⅜	1⅜	— ⅛	1⅜	2	
26	6½	Darby Petroleum (1)	8⅝	8⅝	8⅝	8⅝		8⅝	8⅞	200
642	310	Deere & Co. (6)	341	349¾	341	349¾	+ 8½	341	350	100
26⅞	3	De Forest Radio	5	5	4½	4⅝	— ⅛	4½	4⅞	1,800
11	2	Derby Oil & Refining	5¼	5¼	5¼	5¼	— ⅛	4¾	5¼	300
17⅜	5½	Detroit Aircraft Corp	7⅞	7⅞	6⅞	7	— ⅛	6⅞	7⅛	1,100
30⅝	8⅜	Dixie Gas & Utilities	10	10	10	10	— ½	10	11	200
43	14½	Dobler Die Casting	16	16	16	16	— ½	15¼	17¾	200
1¼	⅞	Dolores Esperanza	⅛	⅛	⅛	⅛		⅛	⅞	1,000
45½	13⅜	Douglas Aircraft	13⅜	13⅜	13⅜	13⅜		13⅜	14	100
50	34	Driver Harris Co., new	38	38	38	38	+ 1	36¼	38	100
20	4	Dubilier Cond. & Radio	12⅜	12⅝	12⅜	12⅝	+ ⅛	12	13⅜	200
324½	120	Duke Power (10)	136	136	136	136	+ 2⅝			100
20	3⅝	Durant Motors	5	5	4¾	5	— ⅛	4¾	5¼	3,300
55⅞	22	East. Gas & Fuel Asso.	25	25	25	25	— ⅛	25	25⅞	200
31	9	Eastern Util. Assoc.	8	8	8	8	— 1			400
77⅝	17	East. States Pwr., B	20¼	20⅝	20¼	20⅝	+ ⅛	20½	20⅝	700
32¼	10	Eisler Elec. Corp.	15	15⅝	15	15⅝	+ ⅛	14½	15⅞	500
189	50	El. Bd. & Share (b6)	77	79⅝	75⅝	79⅜	+ 4½	79⅜	79⅝	64,300
108¾	100	El. Bd. & Share pf. (6)	104	104	104	104	— ¼	103⅜	104⅝	100
29⅞	8	El. Pwr. Associates	20¾	24½	20¾	23⅝	+ 2½	23⅝	23⅞	4,200
92⅞	14	El. Pwr. Assoc., war	20¾	22	20¾	21⅜	+ 1⅝	21	22	2,000
61⅜	10¾	El. P. & L. opt. war	24⅜	25	24⅜	25		24½	25¼	2,400
66	3⅞	El. Sharehold. (11)	16	16½	15⅝	16½	+ ½	16½	16¾	1,800
163¾	45¼	El. Sharehold. pf. (6)	81⅞	81⅞	81	81	— ½	81	82	200
62	24¼	Emp. Pwr. part. (3)	40	42	40	42		40	42	100
31	14⅞	Emp. P. & L. (1.80)	21¼	21¼	20¾	20¾	+ ½	20	21	100
32½	5	Empire Steel Corp.	10¼	10¼	10⅜	10¼	+ ⅛	10	11	1,100
4¼	¼	Engineers Gold	¼	¼	¼	¼		¼

EARLY WHEAT BREAK FOLLOWED BY RISE

All Deliveries Except July Reach New High Marks for the Present Movement.

CORN IS DULL AND EASIER

Oats Weaken a Little on Selling in Chicago—December Rye Up at Other Contracts Fail.

Special to The New York Times.

CHICAGO, Dec. 26.—The wheat market was unsettled today. Breaking around 1¾ cents early on selling induced by weakness in Buenos Aires, it advanced later nearly 3 cents from the inside figures to a new high on the present movement, except for the July delivery. The close was ¼ to ⅝ cent higher on near-by months and ¼ cent lower on July.

Considerable buying at $1.34½ and under for May finally absorbed the surplus in the pit, and houses with export connections and shorts were free buyers later. Strength in Winnipeg had some effect, but that market finished only ⅛ cent higher.

Buenos Aires, after having been 2⅛ to 2¼ cents lower, finished at a net loss of 1 to 1¼ cents. Rosario was 1⅛ to 2¼ cents lower. The relative weakness in the Argentine markets is expected to have more effect on Liverpool than the upturn in American markets in the last two days.

Export demand was active, although no sales were reported. Bids at the Gulf were quoted ½ to 1 cent higher, with New York bidding 1½ cents over Chicago May at Galveston for No. 1 hard for the first half of January loading and 3 cents under May for No. 2 hard.

Estimates on the Argentine wheat crop this season range from 141,000,000 to 200,000,000 bushels. In the last few days ten estimates on the exportable surplus were from 58,000,000 to 92,000,000 bushels, while previously they ranged from 92,000,000 to 140,000,000. The average of recent estimates was 76,000,000 bushels, which, with the carry-over of 24,000,000 bushels, made a total surplus of 100,000,000 bushels, or 150,000,000, under actual clearances this present season.

While the trade belittled the announcement that the cooperatives would bid $1.15 for No. 1 hard Winter wheat on track at Omaha and $1.12 for No. 2 hard Winter, equal to $1.23 to $1.25 at Chicago, the belief in other quarters was that it would result in a support level on cash wheat and might narrow the difference between near-by futures and May, especially if export demand became brisk.

Primary receipts were 906,000 bushels; a week ago, 610,000, and a year ago, 861,000. Shipments were 528,000 bushels; a week ago, 548,000, and a year ago, 400,000.

Corn was dull and easier, due to larger receipts at terminal markets. The close was ⅛ to ¼ cent lower, despite the strength in wheat. Most of the trade was local, with December disposed to work to a wider difference under May. Country offerings were small. Buenos Aires closed 1⅛ to 1⅜ cents lower.

Primary receipts of corn were 1,085,000 bushels; a week ago, 664,000, and a year ago, 1,510,000. Shipments were 552,000 bushels; a week ago, 478,000, and a year ago, 708,000.

Commission houses were fair buyers of oats and partly offset local selling, the finish being unchanged to ⅛ cent lower.

December rye acted tight and closed ¼ cent higher, while deferred futures were ⅜ to ⅝ cent lower. Shorts bought December, while it was sold by longs. There was also selling of December and buying of March and May.

Prices for the principal grains were as follows:

Chicago.

WHEAT.

	Open.	High.	Low.	Close.	Close.	Prev. Year.
Dec.	1.33	1.33¾	1.32¾	1.33¼	1.33¼	1.20⅝
March	1.31	1.32⅝	1.30	1.32⅛	1.31⅝	1.16⅝
May	1.35	1.36½	1.33⅝	1.36	1.35⅜	1.20⅞
July	1.36	1.36⅝	1.34½	1.36⅜	1.35⅜	1.21¼

CORN.

Dec.	.92¾	.93¼	.90⅞	.91⅜	.92¼	.85⅜
March	.94⅝	.95⅛	.92⅝	.93⅛	.94⅛	.87⅝
May	.96½	.96½	.93⅞	.94⅛	.96⅜	.91¼
July	.98⅝	.98⅞	.97⅛	.97⅛	.98	.93⅝

OATS.

Dec.	.47	.47⅛	.46⅜	.47⅜	.47⅜	.41⅜
March	.48⅝	.48⅞	.48¼	.48⅝	.48⅝	.43⅞
May	.49¾	.49¾	.49⅛	.49⅜	.49⅝	.46⅛
July	.48⅝	.48⅝	.48¼	.48⅜	.48½	.....

RYE.

Dec.	1.08¼	1.07¼	1.06¼	1.07¼	1.07¼	1.02⅜
March	1.06⅞	1.06⅝	1.05⅝	1.06⅞	1.07¼	1.05⅜
May	1.04⅝	1.05⅜	1.04⅜	1.05⅜	1.06⅛	1.08

PROVISIONS.

Lard—

Dec.	10.09	10.09	9.95	9.95	10.05	11.17
Jan.	10.17	10.17	10.15	10.15	10.25	11.77
March	10.40	10.40	10.37	10.37	10.45	12.05
May	10.65	10.65	10.60	10.62	10.72	12.30

Dry Salted Bellies—

May	12.30	12.30	12.17	12.17	12.30	.....

Minneapolis.

WHEAT.

Dec.	1.28¾	1.30¼	1.27¼	1.29⅝	1.29⅝	1.08⅝
May	1.34¼	1.36⅜	1.34	1.36⅛	1.35⅝	1.14⅝
July	1.36¾	1.38¼	1.36⅜	1.37⅞	1.37⅝	1.16⅝

Winnipeg.

WHEAT.

Dec.	1.40	1.40⅝	1.38	1.40⅜	1.40⅛	1.18⅜
May	1.43⅛	1.46⅞	1.43⅛	1.46⅞	1.46⅝	1.22⅝
July	1.46⅜	1.48⅛	1.43⅞	1.47⅝	1.47⅜	1.24⅝

OATS.

Dec.	.61	.61⅜	.60⅜	.61⅛	.61⅛	.51⅝
May	.64⅜	.65⅛	.64⅛	.65⅛	.65⅛	.56⅝
July	.65⅛	.66⅜	.65⅛	.66⅜	.66⅜	.58⅝

Cash prices follow:

Chicago—Wheat, No. 2 hard, $1.36; No. 2 mixed, $1.25½. Corn, No. 3 yellow, 88@89c; No. 4 mixed, 85¼@86c. Oats, No. 2 white, 47¼@47½c; No. 3 white, 46@46½c. Rye, No. 2, $1.05¾@$1.06¼.

Minneapolis—Wheat, No. 1 Northern, $1.30¼@$1.31½; Tuesday: $1.28⅝@$1.30⅝.

Kansas City—Wheat, No. 2 hard, $1.23@$1.38; Tuesday, $1.23@$1.38.

3 CONCERNS JOIN McKESSON

Listing Application Shows Additions to Drug Company.

McKesson & Robbins, Inc., drug distributers, added three companies in October and November to the list of those already owned, according to an application for the listing of additional shares on the Stock Exchange. The application was approved yesterday, on a when-issued basis, by the board of governors of the Exchange.

The companies acquired, together with the number of shares of McKesson & Robbins, which were exchanged for each, are as follows:

BARRY, DE MOVILLE & CO. of Tennessee—6,040 share of common stock, 1,204 shares of preference stock and 863,837 in cash.

DUFF DRUG COMPANY, a Tennessee corporation—705 shares of preference stock, 1,212 shares of common stock and $369,700 cash.

CHARLES W. WHITTLESEY COMPANY, a Connecticut corporation—3,119 shares of preference stock and 5,669 shares of common stock.

The application in all covered 5,145 shares of preference stock and 58,396 common shares. The 43,145 extra common shares are to provide for issuing 37,000 shares to bankers who have an option to purchase them at $32 a share and for reservation of 8,145 shares for the conversion of preference stock outstanding as a result of the purchase.

STRUCTURAL STEEL GAINS.

Awards in Last Week Increased to 86,000 Tons.

Awards of structural steel contracts jumped to 80,000 tons during the past week, the second largest week in the year and comparing with 51,000 in the preceding week. Inquiries, however, fell to 24,000 tons from 42,000 in the week before.

The outstanding awards included 50,000 tons for the Empire State Building, New York, and 3,500 tons for a paper manufacturing plant at Bucksport, Me., to American Bridge Company; 6,400 tons for New York subway work to the Bethlehem Steel Corporation; 1,500 tons for New York apartment building to Hay Foundry and Iron Works; 3,500 tons for the Public Service Company of Northern Illinois to the Mississippi Valley Structural Steel Company.

Important inquiries included 4,000 tons for a New York hotel; 2,400 tons for Pennsylvania terminal improvement, Philadelphia; 2,300 tons for Philadelphia subway work; 3,600 tons for the Southwestern Bell Telephone Company building, San Antonio.

Steel for Autos Increased.

The automotive demand for rolled steel during the past year has been approximately 8,000,000 tons, or more than one-fifth of all the rolled and finished steel produced in this country during 1929 and comparing with 6,700,000 tons in 1928, according to Automotive Industries. It is expected that the freight car requirements of the automobile industry during the first quarter of 1930 will exceed those of the present quarter by about 33 per cent and will be only about 7 per cent below the first quarter of 1929.

SAYS U.S. STEEL SEEKS PITTSBURGH COAL LAND

Report From Western Pennsylvania Is That Large Bituminous Acreage Is Involved.

As part of its program of expansion the United States Steel Corporation through subsidiaries is negotiating for some of the extensive coal properties of the Pittsburgh Coal Company, according to reports received in Wall Street yesterday from Pittsburgh. No information concerning such a purchase could be obtained at the offices of the Steel Corporation. Myron C. Taylor, chairman of the finance committee, was out of the city.

Pittsburgh Coal is the second largest producer of bituminous coal in the United States. At the end of 1928 the company had about 168,000 acres of unmined coal in five regions of Pennsylvania, Ohio and Eastern Kentucky, the greater part in the Pittsburgh district.

According to the reports received here, Pittsburgh Coal may retire its 6 per cent preferred stock, amounting to $35,000,000, from the proceeds if the sale is consummated. The Mellon interests are large holders of Pittsburgh Coal stock.

PITTSBURGH, Dec. 26 (AP).—Officials of the Pittsburgh Coal Company tonight refused to comment on reports from New York that the United States Steel Corporation, though its subsidiaries, was negotiating for some Pittsburgh Coal properties.

CURB BID AND ASKED QUOTATIONS

Closing quotations for issues not traded in on the Curb Exchange yesterday:

	Bid.	Asked.
Acme Steel Mfg A	25	40
Adriatic Elec	12½	13
Ainsworth Mfg Cor	22	25
Airstocks, Inc	42⅝	45
Air Inv Cv pf	13¼	14
Am Beverage Corp	5	6
Am Brown Boveri		
El Corp Shs	7¼	19
Am Chain	34	37¾
Am Colortype	21½	25
Am Cynamid A	29	40
Do pf	110	140
Am Invest wt	⅝	6⅝
Am Mfg Co	44	49
Am Maize Prod	30	35
Am Meter Co	100	
Am Phenix	14	18
Am St Pub Ser A	18½	23½
Am Transformer	17	19
Amster Trading	27	28
Anglo Chilean Nitr	15¼	20
Argo Oil	1	1½
Arizona Power	29½	32
Art Nat G cum pf	7½	9
Ark Pwr & L pf	100	106
Armstrong Cork	61	65
Atlantic Lobos	⅝	1
Do pf	⅞	1½
Aviation Credit	12½	15
Axton Fisher Tob A	39	41
Auto Voting Mach	5	8½
Babcock & Wilcox	120	130
Bahia Corp pf	2½	3½
Bancroft	67½	68½
Benson & Hedges	2	4½
Do cum pf	15	22
Blaunerg	30	35½
Bohack (H C)	65	70
Do 1st pf	90	105
Borne Scrymser	22	27
Brill Corp A	10½	11
Do B	2½	3
Brillo Mfg	14	18
Do B	2½	3
Brit South Africa	8½	10
Brit-Am Oil	43½	50
Do reg	43½	50½
Brock Silk Mills	18	19½
Buckeye Pipe Line	67	83½
Burco, Inc, Cv pf	40	41
Bussa Clark, Inc	2½	3½
Cable & Wireless A	8½	9⅜
Camden Fire Ins	22½	23
Cellul Corp 1st pf	97	110
Cent Ill Sec	2	3½
Do conv pf	66½	68
Cent & Southw Ut	20	23
Chartz Corp	21½	22
Cheesebrough Mfg	145	150
City Mach & Tool	19½	23
City Stw Bk, Ltd	46	60
Clark (D L) Co	15	
Clark Laughlin	1	1½
Clev Elec Illum	65	70
Clev Tractor	16½	17
Cohn Hall Marx	60	
Colgate Palm Peet	61	63
Do pf	66½	
Colts Pat Fir Arm	35	37½
Columbia Pictures	25	30
Commonwealth Pw URR	39	39
Compania Hisp Am M	71	
Cons Dairy Prod	13½	15½
Cons Coal & Zinc	3½	4
Continental Sec	41	50
Copper Bessemer	29	31½
Do pf, A	80	90
Condon Oil	85½	
Crane & Co	40	46
Cumberland Pipe	42	45
Curtiss Aero Corp	6	30
Curtiss Reid Air pf	2	10
Curtis Airports	2½	3¼
Davenport Hosiery	17½	22
Dayton Rub	4	4½
De Havilland A	5¼	6⅝
Dinkler Hotels	17½	21
Draper Corp	53	63
Durham D R pr pf	30	40
Duval	14	16½
Economy Grocery	34	38
Educational Pic pf	10	30
Emp G & F cum 7% pf	87	90
Do cum $6 pf	80	103
Eureka Pipe Line	45	50
Fageol Motor	2½	4
Financial Ins	25	30
Federal Screw	30½	36½
Film Inspect Mach	1	2
Fire Assn of Phila	35	45
Fitkin Wagon	7	8¼
Foremost Dairy		
Prod pf	16½	18
Foremost Fabrics	19	25½
Forhan Co A	10½	14
Franklin Mfg	30	35
French Line B	37½	40
Fuller Brush A	10	20
Do AA	30	40
General Empire	20½	23½
General Fireproof	20½	24
Georgia Pow pf	86	102

	Bid.	Asked.
Gelens Signal	5¼	6¼
Do pf new	81	90
Do pf old	81	92¼
General Print Ink	44⅝	50
Gen. Water Wks A	24	26
Gerrard	23½	25
Gilbert (A C)	14¼	17¼
Godchaux Sugar B	12	22
Goldberg Stores	4	8½
Gold Coin	⅛	⅜
Golden S M Co	30	35
Grand Rapids Var	14	14½
Greenfield T & D	13	16
Greif & B pf A	88½	
Ground Gripper pf	29	40
Hambleton	55	60
Habirshaw	10	25
Hartman Tobacco	14	19
Helmsley Buhenstein	⅝	6⅝
Hormel (Geo.)	32	35½
Horn (A. C.) Co	6¼	7
Houston Guld Gas	6	7
Hoyler Strs at Del	8	10
Imp Oil of Can, reg	26¼	27¼
Insull Ut Inv 2d pf	83½	85
Do pf	81½	85
Intercont. Petr	⅝	⅞
Int Cigar Machine	88	120
Int Products pf	69	77
Int Projector	28	35
Int Safety Raz B	10	13
Int Utilities A	24	26
Iron Cap Copper	2⅝	3
Jersey Central Pr & Light pf	100½	103
Jonas & Naumburg cum pf	15½	28
Kalamazoo Stove	42	60
Kawneer Company	30	
Kerr Lake	⅞	⅞
Kelsler (Leonides Ltd (Am shrs)	1	1¼
Kruskal & Krustal	8⅝	16
Landay Brothers	6	20
Lazarus F. & R. Co	⅞	1
Lefcourt Realty	10½	14⅝
Do pf	25⅝	28
Lerner Stores	7	10
Magdalena Synd	⅜	⅝
Mangel Stores pf	77½	82
Manning-Bowman A	15	16½
Margay	18	20
Mayflower	2	3
Maryland Casualty	75	110
May Hos cum pf	24	30
McCord Rad & M	18	20
Mead Johnson	49	54
Memphis Gas	37	11½
Mercantile Stores	59½	60½
Merritt Chapman & Scott	17½	18
Mesabi Iron	1¼	1½
Metal Textile pf	39	42½
Metal & Thermit	130	
Metro Se to 60c Stores "A"	2	10
Do "B"	¾	2½
Metro Chain Strs	29	60
Mexico Ohio Oil	2	3
Midland Steel Prod	69	75
Midvale Company	50½	51
Mok Hudson Vosh-Hagen	22	24½
Monongahela W Pa Pub S cum pf	22	25
Montecatini Min & Ag ncts	13¼	13½
Moody's Invest. Serv pf	40½	42½
Moore Dr. Forg A	85	92
Morison Mfg	30	39½
Municipal Service	10	10½
Murphy Co	78	85
Nat Bankers Corp	23½	32
Nat Candy Co	23	25
Nat Contained	16	18
Do pf	12	20
Nat Elec Power A	27	32
Nat Food Prod	3½	4
Do A	18	20
Nat Mtre A St	13½	17
Nat P & L pf	106¼	108
Nat Pub Service	28	30
Do A	22½	24
Nat Screen Service	16½	19
Nat Theatre Sup	12	25
Nat Utility	25½	28
Nat Toll Bridge A	8	10
Nehi Corp	16	17
Do pf	70	78
Nelson (Hugman)	31½	34
New Drug St A	4	15
Do c o d	2	8
New Bradford Oil	2½	3
New Eng Fuel & Tr	30	40
New Haven Clock	17	18½
New Quincy Mines	⅝	1½
New York Auction	9	11
N Y Allen Corp	14	15
N Y Merchandise	34½	38
N Y Pat Royalty	15¼	15½
1300 Washer A	20	25
North Pipe Line	69	81
Ohio Oil pf	101	105
Olistocks Ltd B	10	15
Orange Crush	30	36
Ovington Br pt pf	3½	5
Pac Coast 8½ pf	40	60
Pac Tin Corp	10¾	11⅜
Peck St. & Whitlock	10	14½
Pender D Grocery	53	56
Do A	40	45
Pa Gas & Elec	17	19¾
Pa Mexico Fuel	15½	16
Pa Ohio Edison	45	55
Do opt. war	15	30
Penn Salt	85	100
Perryman Elec	10	14
Philippe (L) Inc A	11⅜	15
Philippe (Louis), B	10	16
Pick (A) Earth pf	10	11
Pigmoods Oil	1	2
Pond Creek Poca	8	10½
Portland Elec Pw	80	
Potrero Sugar	15½	7
Power Securities	10	15⅜
Pratt & Lambert	60	65
Pressed Metals	20	24
Prentice Hall cv pf	20¼	40
Providence Co pf	90	100
Rath Packing	31	34
Red Bank	9	10
Reiter-Foster	2¼	2⅝
Rossia Ins	14	15
Revere Br & Cp wr	6	20
Reynolds Metals	21	22
Rich's Inc	30	35
Riley Kumler	30½	32½
Roch Cen Pow	35	36
Root Refining	12	20
Do pf	50	60
Rosa Gold & Tool	32	37½
Ross Stores, Inc	2	3½
Royal Typewriter	45½	60
Rutherford Co	14	17
Rutsek's Fifth Ave	13½	14½
Ryan Consolidated	3½	4¼
Ryerson	33	36
Salt Creek Con	1½	2
Segal Lock & Hdw	7	10
Selfridge Prov Str	2½	3
Servel, pf v t c	87½	88½
Silberglitt Aviation	5	10
Sim Edm Pb cv pf	35	45
Skinner Organ	30	44
Smith (A. O.)	145	150
Solar Refining	85	95
So Am Gold & Pl	1½	1¾
Soc Gen Ell	17	18
South Coast	6½	10
Southeast Pw & Lt	80	90
Do prior pf	95½	98
Do war	20	30
Southern Asbestos	16	22½
Southern Ice 7% pf	12	15
Southern Stores A	3	4
Southwest Dy Prod	10	12
Southwt Pw&Lt pf	107	108½
Spanish & Gen	2	3
Stahl Meyer, Inc	22	25
Standard Oil Nebr	43	44
Standard Oil Ohio	82	85
Standard Screw	110	120
Stein (A.) & Co	15	20
Do cum pf	82	90
Stein Cosmetics Co, Inc	10	10½
Sterchi Bros Stores	18	24
Stinnes (Hugo)	6	10
Strauss (Nathan)	11	12
Strauss (Roth)	10	13½
Sun Inv pf	39	40½
Sunray Oil	2¾	3
Superheater	37	39
Swan Finch Oil	3½	10
Tennessee Products	20½	24
Texon Oil & Land	9	10
Tishman Realty & Const	43½	50
Todd Shipyard	45	46½
Tonopah Mining	3	3¾
Tung-Sol Lamp	21	22
United Pepsi Shar- ing pf	3¾	7½
United Public Serv	9	16
United Wall Paper	10	15
Universal Aviation	6	9
Utah Apex	3½	3¾
Utilities Pwr & Light B ctfs	28	40
Van Camp Packing	13	15
Venezuela Mexican Oil	76	78
Vogt Mfg Co	17	18
Wahl Co cum A	4	15
Do B	9½	10½
Walgreen Co war	25½	30
Western Power pf	100½	103½
West Pa Pr pf	92	95
Wieboldt Stores	26	40
Wil-Low Cafe, Inc	7½	8½
Wolverine Portland Cement	3	4
Worth, Inc A	2	3
Yellow Taxi, N Y	19½	20

DIVIDENDS.

ROYAL TYPEWRITER COMPANY, INC.
New York, N. Y., December 26th, 1929.

PREFERRED STOCK.

At a Meeting of the Board of Directors of this Company, held on the 26th day of December, 1929, a dividend of three and one-half per cent (3½%) on the Preferred Stock of the Company for the six (6) months period ending January 17th, 1930, and a dividend of 75¢ per share, on the Common Stock of the Company for the same period, were declared payable January 27th, 1930, to stockholders of record at the close of business on January 16th, 1930.

E. A. WAY, Secretary.

A semi-annual dividend of one and one-half dollars ($1.50) a share and an extra dividend of fifty cents ($.50) a share on the Common Stock of the Company were declared at said meeting, payable on January 17th, 1930, to stockholders of record at the close of business on January 10th, 1930.

E. A. WAY, Secretary.

MITTEN BANK SECURITIES CORPORATION
Mitten Building
N. W. Cor. Broad & Locust Sts.
Philadelphia, December 16, 1929.

The Directors have this day declared a semi-annual dividend of 3½% on the outstanding, full paid preferred stock of this Corporation for the time paid in, payable February 15, 1930, to stockholders of record at the close of business 3 o'clock P. M., Tuesday, December 31, 1929.

The Directors have this day declared a semi-annual dividend of 3½% on the outstanding, full paid common stock of this Corporation for the time paid in, payable February 15, 1930, to stockholders of record at the close of business 3 o'clock P. M., Tuesday, December 31, 1929.

MAHLON TOWNSEND, Secretary.

BAYUK CIGARS INC.
PHILADELPHIA

A quarterly dividend of 1¾% on the First Preferred stock of this corporation has declared payable January 15, 1930, to stockholders of record December 31, 1929. A dividend of 75¢ per share on the Common stock of this corporation was declared payable January 15, 1930, to stockholders of record December 31, 1929. Checks will be mailed.

Harvey L. Hess, Secretary

December 13, 1929.

WESTCHESTER TITLE AND TRUST COMPANY
White Plains, N. Y., Dec. 26, 1929.

The Board of Directors has this day declared a quarterly dividend of 60 cents per share and an extra dividend of 40 cents per share on the Capital Stock of the Company payable January 7, 1930, to stockholders of record at the close of business December 31, 1929.

HENRY S. MATER, Treasurer.

NATIONAL SHIRT SHOPS, INC.
New York, December 26, 1929.

The thirty-sixth regular quarterly dividend of $2.00 on the Capital Stock of the 8% Cumulative Preferred Stock has been declared payable on January 2, 1930, to stockholders of record at close of business December 28, 1929.

E. A. SARG, Treasurer.

DIVIDENDS.

Gibralter Finance Corporation of New York
274 Madison Ave., New York.
December 19, 1929.

PREFERRED DIVIDEND No. 13.

The Board of Directors have this day declared the regular quarterly dividend of 1¾% on the Class A 7% Preferred Stock of this Company, payable Jan. 1, 1930, to stockholders of record at the close of business Dec. 24, 1929.

COMMON DIVIDEND No. 1.

The Board of Directors have this day declared the first dividend of 10 cents per share on the Common Stock of the Company. This dividend is payable Jan. 1, 1930, to stockholders of record at the close of business Dec. 24, 1929.

S. H. RUTLEDGE, Treasurer.

December 14, 1929.

LAWYERS WESTCHESTER MORTGAGE AND TITLE COMPANY—WHITE PLAINS, N. Y.

DIVIDEND NOTICE.

The Board of Directors of the Lawyers Westchester Mortgage and Title Company of White Plains, New York, have this day, December 12th, 1929, declared a dividend of Two ($2.00) Dollars per share to be paid on the capital stock of the Company on January 2nd, 1930, to stockholders of record at the close of business on December 30th, 1929, and it was further resolved that an extra dividend of Two ($2.00) Dollars per share on the capital stock of the Company be declared to be paid on January 2nd, 1930, to stockholders of record at the close of business on December 30, 1929.

PHILIP S. DEAN, Secretary.

BROOKLYN TRUST COMPANY
DIVIDEND NOTICE 194

A quarterly dividend of 9% and an extra dividend of 3% on the capital stock of Brooklyn Trust Company has been declared for payment on January 2, 1930, to stockholders of record at the close of business December 23, 1929. No dividend will be paid on fractional shares.

WILLARD P. SCHENCK, Secretary.

Dec. 19, 1929.

U. S. INDUSTRIAL ALCOHOL CO.
DIVIDEND ON COMMON STOCK

The Board of Directors has declared a regular quarterly dividend of $1.50 per share and an extra dividend of $1.00 per share on the common stock, both payable February 1, 1930, to stockholders of record January 15, 1930.

Transfer books will not be closed.

F. G. FENNESSEY, Treasurer.

December 20, 1929.

UNITED VERDE EXTENSION MINING COMPANY.
120 Broadway, New York, N. Y.
Dividend No. 28. December 24, 1929.

A dividend of One Dollar per share on the outstanding capital stock has been declared payable February 1st, 1930, to stockholders of record at the close of business January 2nd, 1930. Stock transfer books do not close.

C. F. SANDS, Treasurer.

REDEMPTION AND FINANCIAL NOTICES

The New York Times is the acceptor of record for redemption and financial notices. The finest printed advertising that any other publication in the world.

Notice to Bondholders of Sun-Maid Raisin Growers Association

The Bondholders of Sun-Maid Raisin Growers Association are hereby notified that the undersigned, as a Committee, has obtained from the Federal Farm Board an offer expiring January 15th, 1930, to acquire the bonds of the Sun-Maid Raisin Growers Association outstanding in the hands of the public at a price equal to 90% of the principal amount plus accrued interest; provided that the bonds so acquired shall be sufficient to bring the total holding of the Board up to 90% in principal amount of the entire outstanding issue or such lesser percentage thereof as may satisfy the Board. Under the offer, in the event that on or before January 15th, 1930, the bonds deposited with the Depositaries hereinafter named total at least the minimum amount required by the Board as aforesaid, the purchase will be immediately effected by the Federal Farm Board at the price above mentioned and the purchase price of the bonds will be forwarded to depositors. If, on January 15th, 1930, less than the minimum amount of bonds required by the Board have been deposited, the Committee shall have the option (a) of returning the bonds deposited, or (b) of extending the period for deposit not exceeding 60 days or (c) of purchasing for its own account or the account of others within 30 days after January 15th, 1930, the bonds deposited at said price of 90% of the principal amount plus accrued interest. In order to facilitate the deposit of the bonds the following Depositaries have been designated:

SECURITY-FIRST NATIONAL BANK OF LOS ANGELES, Los Angeles, California, or any of its branches;

BANK OF ITALY NATIONAL TRUST & SAVINGS ASSOCIATION, San Francisco, California, or any of its branches;

THE ANGLO & LONDON PARIS NATIONAL BANK OF SAN FRANCISCO, San Francisco, California;

THE BANK OF AMERICA NATIONAL ASSOCIATION, New York City, New York;

CONTINENTAL ILLINOIS BANK & TRUST COMPANY, Chicago, Illinois;

FIRST NATIONAL BANK, Boston, Massachusetts.

You are requested to deposit your bonds with any one of the above named Depositaries, which will issue a receipt to you therefor.

Your prompt attention to the above is requested.

A. J. MOUNT, President,
Bank of Italy National Trust & Savings Association.

HARRY M. CREECH, President,
Sun-Maid Raisin Growers Association.

J. M. LESLIE, President,
Sun-Maid Raisin Growers of California.

HERBERT FLEISHHACKER, President,
The Anglo & London Paris National Bank of San Francisco.

HENRY M. ROBINSON, Chairman of the Board
Security-First National Bank of Los Angeles.

The Rochester Railway Company Bondholders Protective Committee

Five Per Cent. Second Mortgage Gold Bonds

Dated October 4, 1893, due December 1, 1933

TO THE HOLDERS OF THE ROCHESTER RAILWAY COMPANY FIVE PER CENT SECOND MORTGAGE GOLD BONDS DATED OCTOBER 4, 1893:

By circular letter dated October 28, 1929, Associated Gas & Electric Securities Company, Inc., made an offer to accept the above-mentioned bonds at 35% of their face value in payment for Associated Gas & Electric Company $8 Interest Bearing Allotment Certificates @ $133; and on December 1, 1929, default occurred in the payment of the interest then due and payable on said bonds.

The undersigned have been requested by the holders of a large amount of said bonds to form a committee made up of members representing localities in which the bonds are widely held, and are of the opinion that the offer above referred to should be carefully investigated to determine if it fairly represents the value of said bonds. It is strongly recommended that under no circumstances should the offer be accepted pending a thorough investigation.

In view of the situation of these bonds, the said offer and the default in the payment of interest, it is very important that the holders of the bonds, for their own protection, should organize at once for united action under a committee having adequate power and authority.

Holders of the bonds are therefore requested to deposit their bonds with the Depositary or Sub-Depositary named below, on the terms and conditions set forth in a Deposit Agreement of even date herewith. All bonds so deposited must bear the coupon maturing December 1, 1929, and all subsequent coupons. Registered bonds must be accompanied by power of attorney, duly executed, with signatures guaranteed, transferring same to Bearer. All depositors will be entitled to receive certificates of deposit issued in their names in negotiable form.

Copies of the Deposit Agreement when completed may be obtained by application either through the Depositary or Sub-Depositary.

Dated Philadelphia, December 27, 1929.

DEPOSITARY:
FIDELITY-PHILADELPHIA TRUST COMPANY.
135 South Broad Street,
Philadelphia, Pa.

COMMITTEE:
HENRY G. BRENGLE, Chairman
President, Fidelity-Philadelphia Trust Company, Philadelphia, Pa.
ARTHUR V. MORTON
Vice President, The Pennsylvania Company for Insurances on Lives & Granting Annuities, Philadelphia, Pa.
MENEFEE WIRGMAN,
Vice President, Fidelity & Columbia Trust Company, Louisville, Ky.
JONATHAN M. STEERE,
Vice President, Girard Trust Company, Philadelphia, Pa.

SUB-DEPOSITARY:
Fidelity & Columbia Trust Company, Louisville, Ky.

COUNSEL:
Morgan, Lewis & Bockius,
123 South Broad Street,
Philadelphia, Pa.

SECRETARY:
Miles R. Altemose,
135 South Broad Street,
Philadelphia, Pa.

Greek Government

Forty-Year 6% Secured Sinking Fund Gold Bonds.

Stabilization and Refugee Loan of 1928.

NOTICE IS HEREBY GIVEN that there have been drawn for redemption on February 1, 1930, for the sinking fund, Bonds of the above issue, as follows:

"D" OF $500 EACH:

0574	1499	1667	1976	2128	2315	2393	2511

"M" OF $1,000 EACH:

00080	01772	04658	09626	10985	12053	13364
00084	01804	05043	09650	11243	12265	13412
00852	02087	05172	09735	11344	12482	13739
00554	02222

SPOT COTTON'S RISE PULLS UP FUTURES

Close 1c 8 to 17 Points Higher After Dip Due to Deliveries on January Notices.

DRY GOODS PRICES FIRMER

Larger Forward Business and Reduction in Mill Output Are Reported in the Trade.

Though delivery of about 70,000 bales of the local stock on January notices unsettled prices early yesterday on the Cotton Exchange, an increased demand later for the spot month caused an advance of a quarter cent. Strength of the near delivery influenced later positions, which improved in sympathy under moderate business. Final quotations were at a gain of 8 to 17 points.

As 35 points is exacted for Southern delivery on New York contracts, January here sold more than a quarter cent below that position in New Orleans and attracted buyers from several directions. The spread between January and March went from 36 points at one time in the morning to 25 in closing dealings.

As usual after liquidation of an active position in advance of first notice day, the unsettling influence of notices was confined to the first hour's trading. January sold slightly below and somewhat above the 17c level in the first hour, or approximately the Farm Board's lending figure in Southern markets considering normal relations between contracts and spot cotton.

With 60,000 of the 95,000 bales in local warehouses grading middling or above and a smaller quantity estimated to have been produced in 1929 than in 1928, the 17c level attracted more general demand than had appeared on the first notice day for either October or December delivery. As January stiffened and fewer notices came back on the market, prices improved. March sold around 17½c, or about a half cent above low season records made in closing days of last week.

Wholesale dry goods quarters reported firmer quotations in many lines because of larger forward business and curtailment of mill output. Mills are less inclined to accept offers for Spring delivery at prevailing low prices.

Yesterday's quotations here follow:

	Open.	High.	Low.	Close.	Previous Day.
Jan.	16.95	17.20	16.95	17.18	17.01-03
March	17.31	17.51	17.31	17.43-44	17.25-26
May	17.60	17.73	17.59	17.70	17.59-60
July	17.82	17.96	17.82	17.93	17.81
Oct.		17.96	17.83	17.94	17.78-79

The local market for spot cotton was steady, 15 points higher, 17.40c for midling upland, sales 1,400 bales.

Southern spot markets were: Galveston 17.40c, 10 points advance, sales 1,000 bales; New Orleans, 17.11c, 12 points advance, sales 1,309 bales; Savannah, 17.18c, 7 points advance, sales 125 bales; Augusta, 16.94c, 8 points advance, sales 456 bales; Memphis, 16.60c, 45 points advance, sales 1,338 bales; Houston, 17.30c, 10 points advance, sales 907 bales; Little Rock, 16.28c, 16 points advance, sales 625 bales; Dallas, 16.35c, 10 points advance, sales 3,162 bales.

Yesterday's cotton statistics in bales were:

	Yesterday.	Last Week.	Last Year.
Port receipts	8,725	35,493	47,150
Exports	3,971	34,507	30,213
Exports, season	4,123,941	3,952,061	4,672,437
New York stocks	94,962	94,580	48,961
Ports stocks	2,656,968	2,646,881	2,384,014
New York arrivals	3,013	8,021	1,337

Yesterday was a holiday in London.

HIDE PRICES ARE FIRM.

Sales of 560,000 Pounds Made, With Some 5-Point Advances.

Hide futures closed yesterday unchanged to 5 points higher than on the last preceding trading day, with sales of 560,000 pounds on the New York Hide Exchange. Price ranges were:

	High.	Low.	Close.	Prev. Close.	Last Year.
January			14.00@14.20		14.00n
February			14.20n		14.25n
March			14.50n		14.50n
April			14.75n		14.75n
May	15.10	15.05	15.05@15.10		15.00n
June			15.20n		15.20n
July			15.40n		15.40n
August			15.60n		15.60n
September	15.85	15.80	15.80@15.90		15.76t
October			15.80n		15.90n
November			16.00n		16.00n

Utility to Spend $12,000,000.

A construction budget for 1930 of more than $12,000,000 has been approved by the board of directors of the Puget Sound Power & Light Company, a subsidiary of the Engineers Public Service Company, it was announced yesterday.

SEVEN PIANO BRANCHES PUT IN RECEIVERSHIP

Equity Action, Extended to American Company Subsidiaries, Laid to Lack of Ready Cash.

The equity receivership into which the American Piano Company was petitioned last week, was extended yesterday by Federal Judge Alfred C. Coxe to include seven of its subsidiaries. These companies control many well known trade names in the piano business. Insolvency of the group has never been alleged. The American Piano Company consented to the action, admitting embarrassment because of a lack of ready cash to meet obligations aggregating more than $1,200,000.

The subsidiaries are Chickering & Sons, the Ampico Corporation, William Knabe & Co., Inc., Mason & Hamlin Company, Foster Armstrong Company, American Piano Trading Company and American Piano Retail Stores, Inc. The Irving Trust Company was appointed equity receiver in each of these cases.

Chickering & Sons is a Massachusetts corporation capitalized at $100,000. Its liabilities are placed at $538,000 and its assets at $575,000. It has a factory at East Rochester, N. Y. and a sales house in Boston.

William Knabe & Co., of Maryland, is capitalized at $100,000. Its liabilities are estimated at $286,000 and its assets at $415,000. Its main plant is in Baltimore.

The Ampico Corporation is a New York concern with a capitalization of $100,000 and a factory at Syracuse. Its liabilities are estimated at $364,000 and its assets at $461,000.

Mason & Hamlin Company, of Massachusetts, also is capitalized at $100,000 and has a manufacturing plant at Boston. Its liabilities are placed at $431,000 and its assets at $544,000.

The Foster Armstrong Company, a New York concern with a capitalization of $100,000, has estimated liabilities of $756,000 and assets amounting to $977,000.

The American Piano Trading Company, capitalized at $5,000, and the American Piano Retail Stores, for which no capital is listed, list liabilities of $119,000 and assets amounting to $121,000.

In each instance the estimated assets exceed the estimated liabilities, thus pointing to a claimed condition of solvency embarrassed temporarily by urgent obligations.

It was said at the Federal Building that the American Piano Company and its subsidiaries scout the idea that the radio is displacing the piano or bringing about a decline of its popularity and necessity.

SUGAR, COFFEE, COCOA.

Sugar.

Sugar futures were slightly easier at the opening yesterday because of the circulation of notices for 143 lots for January. These were later bought by a leading trader and a steadier tone developed, with the market closing from 1 to 2 points higher.

Interests with Cuban connections were buyers for Spring months. There was no business in the raw market. Refineries were buyers at 2-cent cost and freight basis, or 3.77 c. i. f., with limited offerings of duty-free sugar for early January clearance at 3.80 and of late January duty-free at 3.83.

Price ranges were:

	High.	Low.	Close.	Prev. Close.	Last Year.
December	2.29	2.25	2.28	2.26	2.50
January	1.88	1.83	1.87	1.85	1.98
March	2.01	1.97	2.00	1.98	2.05
May	2.08	2.05	2.07	2.05	2.14
July	2.14	2.11	2.13	2.12	2.20
September	2.20	2.18	2.20	2.18	2.24

Coffee.

Coffee futures closed from 35 points higher to 10 points lower in the A contracts and from 45 points higher to 12 points lower in the D contracts on the New York Coffee and Sugar Exchange yesterday.

Price ranges were:

NO. 7—CONTRACT "A."

	High.	Low.	Close.	Prev. Close.	Last Year.
Dec.	8.00	8.05	8.00	8.30	13.37
Jan.			*7.50	7.60	15.83
March	7.65	7.40	7.50	7.55	15.43
May	7.50	7.37	*7.35	7.45	14.65
July	7.50	7.37	*7.37	7.45	14.35
Sept.	7.50	7.38	7.38	7.42	13.78
Oct.	7.55	7.45	*7.38	7.42	

SANTOS NO. 4—CONTRACT "D."

Dec.	14.30	13.75	13.75	14.20	19.37
Jan.			*13.10	12.22	22.33
March	11.50	11.35	11.35	11.42	21.86
May	10.90	10.77	10.77	10.81	20.90
July	10.75	10.61	10.61	10.72	20.35
Sept.	10.65	10.60	*10.59	10.65	19.75

*Nominal.

Cocoa.

Cocoa futures closed from unchanged to 2 points higher on the New York Cocoa Exchange yesterday, with spot unchanged at 9¼ cents. The turnover was 1,420 tons.

Price ranges were:

	High.	Low.	Close.	Prev. Close.	Last Year.
December	9.00	9.00		9.10	10.55
January	9.10	9.10	9.10	9.09	9.87
February			*9.30	9.29	9.97
March	9.50	9.48	*9.50	9.49	10.12
May	9.87	9.84	9.86	9.85	10.36
June			*9.93	9.93	10.47
July	10.08	10.06	*10.08	10.06	10.57
September	10.28	10.28	10.28	10.26	10.78

*Nominal.

LIVE STOCK IN CHICAGO.

Special to The New York Times.

CHICAGO, Dec. 26.—The hog market was 10 to 15 cents higher at the start today with a top of $10.10, but it weakened steadily thereafter and the finish was 10 to 20 cents lower than on Tuesday and it was hard to secure as high as $9.90 at the last. The day's average was 5 cents lower at $9.75, with 200 to 350 pound averages quoted at $9.60 to $10.00 and 160 to 200 pound averages at $9.65 to $10.00, with packing sows $8.15 to $9.00. Packers bought 15,900 and shippers 5,000, with 2,000 left over. Receipts of 25,000 included 10,000 direct to packers. Estimated receipts tomorrow, 22,000.

Most offerings of cattle were short fed and prices were off 25 to 50 cents or more. Choice steers and yearlings were steady, with best yearlings selling up to $16.00 and heavy steers to $15.25. Most beef cattle brought $11.25 to $14.00. Receipts, 12,000.

Fat lambs were in good demand and the market was steady. Most sales were at $13.75 to $14.00 with a top of $14.50, which was the best in five months. Sheep were steady at $4.00 to $5.50. Receipts, 15,000.

LIVE STOCK AND MEATS.

These prices were reported yesterday in the New York and New Jersey markets by the United States Department of Agriculture.

CATTLE.

Moderate supply of steers. Demand slow about steady. Onue load 1,500 pounds good Virginia steers, $13; medium 1,320 to 1,274 pound weights, $12.10 to $12.50. A few sales were considered lower than Monday's market and trading ruled slow throughout the period. Cows active, 25 to 50 cents higher. Lower grades showing most advance. Common and medium, $6.50 to $8.25. All cutters, $4 to $5.50.

VEALERS AND CALVES.

Vealers scarce, active, mostly 50 cents higher. Good and choice, $16.50 to $19; medium $12 to $15. Calves supply moderate, fair, mostly 25 cents higher; medium to good, $9.50 to $14.25.

HOGS.

No hogs on sale.

SHEEP.

Lambs in moderate supply, active demand, 25 cents higher, quality considered. Good and choice, $14 to $14.60. Common throwouts, $9.

COMMODITY PRICES.

Yesterday's closing wholesale cash prices for commodities in the New York market, unless otherwise noted, were:

	Dec. 26, 1929.	Dec. 19, 1929.	Dec. 27, 1928.
FOODSTUFFS—			
Wheat, No. 2 red	$1.47	$1.38¾	31.56½
Corn (new), No. 2 yel.	1.06¾	1.07	1.06¾
Rye, No. 2 western	1.12¾	1.13	1.16½
Oats, No. 2 white	.65¼	.65	.50
Flour, std. Spg. pat.	6.75	6.65	6.90
Coffee, No. 7 R'o	.09¼	.09¼	.17¾
Sugar, granulated	.0510@.0515	.0515	.0520
Butter, cr., 92 score	.40	.40	.48½
Eggs, fr. gath., ln.	39@.51	.55	.40
Lard, Mid. W.	10.50@10.60	10.70	11.85
Pork, mess	27.50	27.50	34.00
Beef, family	37.00@39.00	39.00	33.00
METALS—			
Iron, 2X Phila.	22.26	22.26	20.25
Steel billets, Pitts.	35.00	35.00	33.00
Lead	5.25	5.25	6.50
Copper, electro	13.00	13.00	16.25
Zinc, E. St. L. del'y	5.45	5.50	6.35
Tin	39.87½	40.50	50.25
TEXTILES—			
Cotton, mid. upland	17.40	17.10	30.65
Print cloths (64-60)	.06¾	.06¾	.07¾
Silk, crack doub. Ext.	4.62½	4.54	5.05
MISCELLANEOUS—			
Rubber, spot	15.50	15.90	17.90
Hides, h'vy nat. steers	.14	.16½	.22½
Gasoline	.14	.14	.18
Crude oil, Mid-Con., 23 to 32.9 grav	1.30	1.30	1.31

Range of Prices, 1929.

	Highest.		Lowest.	
Wheat	$1.48	Dec. 14	$1.21	May 21
Corn	1.24⅝	Aug. 1	.89⅜	May 23
Rye	1.27⅝	Feb. 26	.87¾	May 31
Oats	.64	Jan. 29	.54	May 23
Flour	8.50	Jan. 29	6.45	May 25
Coffee	.18½	Feb. 18	.09¼	Dec. 16
Sugar	.0530	July 25	.0475	Mar. 6
Butter	.51	Mar. 1	.39	Dec. 12
Eggs	.59	Mar. 23	.34½	Mar. 13
Lard	13.05	July 22	10.50	Dec. 26
Pork	33.00	Mar. 18	27.50	Dec. 9
Beef	32.50	Apr. 15	27.00	May 27
Steel billets	34.00	Apr. 30	33.00	Jan. 2
Iron	22.26	Feb. 23	20.25	Jan. 2
Lead	7.75	Mar. 22	6.25	Nov. 7
Copper	24.00	Mar. 22	14.25	Jan. 2
Zinc	6.50	Feb. 5	5.45	Dec. 26
Tin	80.25	Feb. 5	38.37½	Dec. 5
Cotton	21.65	Mar. 8	17.00	Nov. 12
Printcloths	.07¾	Sep. 3	.06¾	Dec. 18
Silk	5.35	Apr. 20	4.50	May 23
Rubber	26.60	Feb. 26	15.40	Dec. 2
Hides	.22	Jan. 2	.14	Mar. 6
Gasoline	.16	Jan. 2	.14	Aug. 29
Crude oil	1.30	July 9	1.14	Jan. 23

COTTONSEED OIL.

	Sales.	High.	Low.	Close.	Prev. Close.
Spot				8.45	8.45
Dec.				8.45	8.45
Jan.	1,300	8.52	8.52	8.50	8.45
Feb.				8.55	8.55
March	900	8.98	8.98	8.96	8.96
April				9.00	9.00
May	1,400	9.17	9.15	9.17	9.15
June				9.20	9.20
July	1,500	9.35	9.33	9.34	9.35
Total	5,100	(includes switches, 1,800).			

PRODUCE MARKETS.

Butter.

Receipts, 12,763 packages. Trade was very quiet following the holiday and with fairly liberal offerings prices declined fully 1c. After a little of the early buying of extras at 40½c, the market settled at 40c, with other grades ranging from 39½c downward. Not much doing in cars of centralized, but prices declined fully as much as the whole milk grade. Some trading in storage creamery but at easier prices. Not much inquiry in either ladles or packing stock.

Creamery, lb.:	Unsalted:
Higher than extras 40½-.41	Higher than extras 42-.43½
Extras, 92 score 40	Extras, 92 score 41-.41½
Firsts, 88 to 91 score 35-.39½	Firsts, 88 to 91 score 36½-.40½
Seconds, 84 to 87 score 31½-.34	Seconds 33-.35½
Lower grd. 29½-.30½	Lower grd. 30-.32
Centralized:	Renovated 34-.34½
90 score 35½-.39	Ladles, cur. make 32
89 score 36½-.37½	Extras 32-.33
88 score 34½-.35½	Firsts 29-.30
84 to 87 score 31-.33½	Packing stock:
	No. 1 .....28-.29½
	No. 2 .....26½-.27
	Lower grd. 20-.25

Cheese.

Receipts, 179,013 pounds. Market weaker on fresh cheese in Wisconsin. Cured cheese continues very quiet.

State, flats:	Single Daisies:
Fresh 22	Fresh 22½-.23
Held 23½-.36½	Held 24-.25
Prewar yrg. run 41	Fancy, Young Amer.:
Wis., Young Amer.:	Fresh 22½-.23
Held 24½-.25	Junes 24½-.25
Fresh 22½-.23	

Eggs.

Receipts, 14,362 pounds. Both fresh and refrigerator eggs again lower, values being affected by mild weather throughout the country.

Futures on New York Mercantile Exchange Clearing House, 34 cars refrigerator standards opened 41¼c; high, 41¼@41½c; low 39½c; last, 40c; commitments, 112 cars.

Mixed colors:	Mediums 54
Current closely selected 50	Marked pullets 46-.50
Extras 54-.55	Pacific Coast whites:
Firsts 50-.51	Extras 59-.60
Mediums 42	Other Wn. and Sa. 54-.56
Dirties, No. 1 42	Extra firsts (lined case) 58-.59
Checks 35-.36	Mediums 55
Extra firsts 52-.55	Browns:
Whites:	N'rby., hen, closely sel. ex. 59-.60
N'rby., hen., closely sel. ex. 59-.60	N'rby. & Wn., hen, extras 61-63
N'rby. & West, av. extras 57	Firsts 41-.41½
	Gathered, extras 46
	Firsts 41-.41½

*Extra fancy Jerseys bought direct at 1@2½c over top quotations.

REFRIGERATOR.

Mixed colors:	Whites:
Extra, special market 43½-.43	N'rby. 44-.50
Extra firsts 42	Pacific Coast shell treated 45-.50
Firsts 40-.41½	Browns:
Seconds 38½-.39½	Extras (best) 42
Undergrades 37-.38	Extra firsts 42
	Firsts 41-.41½

Poultry, LIVE.

There were 39 freight cars on tracks or due yesterday, about 37 cars are being unloaded and about 36 cars available for Friday. The freight market ruled firm with the exception of turkeys which were weak. Express poultry in light fresh receipt with the exception of broilers, which closed rather firm.

EXPRESS.

Fowls:	Old cocks 17
Colored 23-.25	Ducks:
Leghorn 25-.29	L. I. spring 24
Chickens:	Other N'rby 21
Colored 27-.28	Geese:
Leghorn 22-.24	N'rby 25-.24
Broilers:	Pigeons, pr. 45
Colored 31-.37	Squabs, pr. 2.65
Leghorn 33-.34	Jumbo, pr. 1.90-1.50
Pullets:	Guineas, pr. 90
Colored 33-.36	Rabbits, lb. 29-.32
Capons 45	
Slips 30	

FREIGHT.

Fowls:	Pullets 32
Colored 30-.33	Capons 35
Leghorn 35	Slips 28
Chickens:	Old cocks 16
Colored 26	Ducks 22
Leghorn 20	Geese 23
Broilers 30	

DRESSED.

Offerings of fresh killed chickens heavy and market decidedly weaker, but a few care of soft-meated brought former prices. Fowls more plenty and weaker. Old cocks weaker for small. Capons firm for fancy. Turkeys steady with supply light. Ducks firm. Squabs higher. Guineas dull. Frozen poultry quiet.

Chickens:	Ducks:
Broilers:	Md. 18-.28
Wn., fresh 35-.36	L. I., frozen 25-.26
Wn., frozen 30-.40	Wn., fresh 18-.25
Fryers, fresh 34-.38	Geese:
Fryers, frozen 28-.32	Md. 18-.27
Roasters, fresh 34-.33	Wn., frozen 15-.25
Stags:	Squabs:
Small 21-.24	Ungraded, lb. 50-.60
Large 23-.26	Pigeons:
Fowls:	Doz. 75-1.00
Wn., fresh 22-.35	Guineas:
Old cocks 15-.24	Plucked, pr. 75-1.00
Capons:	Unplucked, pr. 50-1.25
Ungraded 29-.46	
Turkeys:	
N'rby., tams 30-.40	
N'rby., hens 30-.38	
N'rby., mediums 25-.29	
Wn., toms 30-.37	
Wn., hens 30-.35	
Wn., mediums 24-.28	

RABBITS.

Cottontails:	Hares wht., pr.
Large, pr. 30-.40	1.00-1.15
Small, pr. 15-.20	Tame, lb. 25-.30
Jacks, pr. 75-1.00	

Fresh Fruit.

Fancy apples worked out well at steady to firm prices. Cranberries firm when fancy. Prices on Florida strawberries ranged widely and averaged lower.

Apples:	Grapefruit:
Mn. and Su., bbl. 1.00-3.25	Fla., box 2.25-7.25
Sa. and Ro., bbl. 3.00-10.00	Honeydew Melons:
Del., Golden Del. 2.00-6.50	Wn., crt. 1.00-4.00
Ba., box 1.25-2.75	Kumquats:
Wn., box 2.00-4.15	Fla., crt. 06-.15
Avocado Pears:	Lemons:
Cal., flat crt. 10.00-11.00	Cal., box 5.00-11.00
Cranberries:	Limes:
All sections. Md. ¼ bbl. 6.00-8.00	Rgkd., std., small crt. 1.35-1.50
Do ¾ bbl. 7.75-8.25	Dom., bbl. 12.00-14.00
Grapes:	Oranges:
Cal., all varieties lug 75-1.50	Cal., box 3.00-7.00
Cal., box 2.00-4.75	Fla., box 2.00-6.75

Pears:	Strawberries:
Bo., bu. 1.75-3.00	Fla., freezers, qt. 35-.50
Wn., box 1.75-4.50	Do., pint 20-.25
Pineapples:	Tangerines:
Haiti, large crt. 4.00-8.00	Fla., ½ box 1.25-4.00

Dried Fruit.

Raspberries:	
State, boxes, lb. 45-.45	

Vegetables.

White potatoes slow and easy. Sweet potatoes worked out better at hardening prices. Onions steady to firm. Beans firm, active and stronger. Prices unchanged on State cabbage declining. California cauliflower about steady. California celery firm and higher. Florida cukes higher. Eggplants more quiet. Escarol firm. Lettuce easier and lower. Romaine brought higher prices. Texas spinach easier. Florida tomatoes very poor. Repacked lower.

Anise:	Kale:
Texas, crt. 2.00	Va., bbl. 1.00-1.25
Cal., crt. 5.50-7.00	Leeks:
Artichokes:	Nrby., 100 bchs. 2.00-4.00
Cal., box 4.50-6.00	Lettuce:
Cal., ½ box 3.25	Wn., Iceberg, crt. 5.00-7.00
State and N. J., bu. 1.00-3.00	Fla., bsk. 2.50-4.00
Beans:	Lima Beans:
Fla., bsk. 25-5.00	Del., bsk. 1.00-5.00
Beets:	Okra:
Texas, crt. 2.50-3.00	Cu., bsk. or crt. 1.50-3.00
Texas, bsk. 1.25-1.35	Onions:
Cal., crt. 2.50-3.00	En., yel., 100 lbs. 1.75-2.25
Brussels Sprouts:	Wn., yel., 100 lbs. 1.75-2.35
L. I., qt. 13-.25	Wn., red, 100 lbs. 2.00-2.25
Cal., drums 7.00-8.50	Wn., white, 50 lbs. 1.75-2.85
Cal., bsk. 2.50-4.50	Spain, ½ cases, 2.10-2.35
Cabbage:	Spain, crt. 1.25-1.75
Savoy, bbl. 1.25-1.50	Parsley:
State, white, bag 1.25-1.50	Texas, bsk. 2.00-3.50
State, red, bag 1.40-1.75	Cal., crt. 3.00
State, white, 100 lbs. 2.00-2.50	Parsley, root:
S. C., white, bsk. 1.25-1.85	Texas, bsk. 1.50-1.75
Cardoni:	Parsnips:
Cal., box 4.50	Nrby., bsk. 1.00-1.50
Carrots:	Peas:
State, bsk. 75-1.1a	Mass., crt. 4.00-5.25
N. J., bsk. 75-1.13	Fla., bsk. 3.00-3.00
State, bag 1.25-1.60	Cal., crt. 3.25-5.00
Texas, crt. 1.75-2.00	Peppers:
N. J., bag 1.25-1.40	Fla., crt. 2.00-5.50
Cal., crt. 2.50-3.25	Cal., crt. 1.50-4.00
Cauliflower:	L. of P., crt. 1.50-4.00
Cal., crt. 1.00-2.75	Rape:
Celery:	Cal., ½ crt. 1.50-2.50
State, crt. 1.75-2.00	Texas, bsk. 75-1.00
State, doz., bchs. 80-1.25	Rhubarb:
Hearts, doz., bchs. 1.00-1.50	Cal., box 1.75-2.25
Celery Knobs:	Romaine:
N. J., bsk. 1.00-1.50	Fla., bsk. 1.75-2.00
Chicory:	Shallots:
Texas, bsk. 75-1.25	N. J., qt. 12-.20
Cal., crt. 2.75	Spinach:
Cukes:	Va., bsk. 50-1.00
Fla., bsk. or crt. 4.50-6.00	Texas, bsk. 50-1.63
P. R., crt. 2.00-5.00	Cu., crt. 1.50-2.00
Cu., crt. 1.00-4.50	Squash:
Dandelion greens:	Nrby., bbl. 1.25-2.00
Texas, bsk. 1.00-1.50	Fla., bsk. or crt. 1.00
Dill:	Squash:
Tex., bsk. 2.00	Nrby., bbl. 1.25-2.00
Eggplants:	Fla., bsk. or crt. 1.50-2.00
Fla., bsk. 1.00-2.50	P. R., crt. 1.25-1.50
Su., bsk. 1.00-2.50	Cu., wnt., crt. 1.25-1.50
L. of P., crt. 1.00-4.00	Tomatoes:
Endive:	Repacked, crt. 2.50-3.50
Belgian, lb. 10-.25	Fla., crt. 1.00-1.25
Escarol:	Mex., lug 1.00-3.00
Fla., bsk. 1.63-2.25	Turnips:
Tex., crt. 2.50	State and N. J., white, bsk. 75-1.25
Garlic:	Cau., rut., bag, 100 lbs. 1.50-1.65
Cal., 100 lbs. 8.50	Watercress:
Italy, 100 lbs. 9.00	100 bchs. 4.00-6.00
Horseradish:	
German, cask, 3.00-3.50	
Mo., bbl. 3.50-5.00	

Potatoes.

Me., 150 lbs.	4.50-5.00
Me., 150 lbs.	3.85-4.25
Canada, 90 lbs.	2.65-2.75
L. I., 150 lbs.	2.50-3.00
L. I., 180 lbs.	6.00-6.25
Fla., peck, bu.	1.00-1.25
Idaho, box	3.25-3.85
Idaho, sack	1.00-4.25

Dried Peas and Beans.

Trade quiet, market shows no improvement, with tone easy.

Beans, domestic:	Fruitilla, Chile,
Marrow 9.25-10.50	7.25-7.50
Pea 7.75-8.00	Arracanos, Chile, 7.75-8.00
Red kidney 8.75-9.00	Mandcioni, Italy, 7.75-7.00
Lima 12.75-13.00	Peas, domestic:
Beans, imported:	Scotch 6.75-7.00
Marrow 7.00-10.00	Blackeye 5.00-8.25
Cutsashi 7.75-8.00	Yellow, split, 6.25-6.50
Pea, Europe, 7.50-7.75	Green, split, 7.00-7.50
Red kidney, Europe 8.00-8.75	Peas, imported:
White kidney, 9.75-10.25	Blackeye 5.00-5.25
Lentils:	Green, Japan, 5.00-5.25
Europe 7.75-12.50	Chick, Mex., 4.25-5.00
Fava, Holland, 6.50-6.75	Chick, Chile, 6.00-6.25
Nagasaura, Japan, 6.50-6.75	Split, yellow 5.50-5.75
Chunagasaura, 6.50-6.75	Split, green, 6.75-7.00

Hothouse.

Mushrooms, N. Y., 3 lbs.	.35-1.15
Cukes—	
Fla., doz.	1.00-2.25
Mass., box	12.00
Mint—	
Mass., doz. bchs.	1.00
Radishes—	
Mass., box	3.00
Tomatoes—	
Ohio, bsk.	1.25-2.25
Penn., lb.	10-.20
Rhubarb:	
Cal., carton	2.50
Grapes—	
Belgian, lb.	40-1.60

Other Products.

HOPS—Market still in a very dull condition and will remain probably so until after the opening of the new year. State, 1929, 10@20c; Pacific Coast, 1929, choice, 17@18c; common to prime, 14@15c; 1928, common to prime, 12@13c; older growths, 7@12c.

HAY AND STRAW—Market firm under light offerings. No. 3 and poorer to No. 1, $12@26; rye straw, $17.

RUBBER PRICES IMPROVE.

Futures Gain 20 to 30 Points—Spot Is Nominally 15.80c.

Rubber futures on the Rubber Exchange of New York closed yesterday 20 to 30 points higher than on Dec. 24. Spot was quoted nominally at 15.80.

Price ranges were:

	High.	Low.	Close.	Prev. Close.
April				15.20n
January	15.80	15.40	15.70@15.80	15.50@15.60
February	15.80	15.80	16.00n	15.70n
March	16.30	16.00	16.30t	16.00t
May	16.80	16.50	16.70@16.80	16.40@16.50
June			16.90n	16.60n
July	17.30	17.00	17.20t	16.90@17.00
August			17.30n	17.00n
September	17.80	17.50	17.80@17.60	17.30@17.30
October			17.70n	17.40n
November			18.00n	17.70n

n Nominal. t Trading.

FLAXSEED.

Minneapolis.

	High.	Low.	Close.	Prev. Close.	Last Year.
Dec.	3.19	3.17½	3.18	3.18	2.35¾
May	3.19	3.17½	3.17½	3.15¾	2.42¾

Duluth.

Dec.	3.20	3.17½	3.17½	3.16¾	3.35¼
May	3.16¾	3.15¾	3.16	3.13	2.40¾

Winnipeg.

Dec.		2.07	2.06½	1.92	
May	2.10¾	2.10¾	2.10¾	2.07¾	1.94¼
July		2.77	2.78	1.96¾	

ANNALIST WEEKLY INDEX.

Wholesale Commodity Prices Up 1.7 Points From Last Week.

The Annalist weekly index of wholesale commodity prices stands 141.8, an increase of 1.7 points from last week (140.1) and compares with 147.4 last year at this time. Sharp advances in wheat and live stock made for a rise in the farm products index and in turn caused a sympathetic rise in the food products index through advances in meat and flour. Declines in cotton goods, worsted yarn and silk brought about a decline in the textile index. The fuel index fell because of a decline in coke. Declines in tin, cement and rubber caused lower indexes in the fuel, metal and miscellaneous groups.

THE ANNALIST WEEKLY INDEX OF WHOLESALE COMMODITY PRICES. (1913—100.)

	Dec. 24, 1929.	Dec. 17, 1929.	Dec. 24, 1928.
Farm products	139.6	138.6	147.8
Food products	146.1	143.0	145.4
Textile products	140.4	140.7	156.3
Fuels	159.8	159.9	166.4
Metals	124.4	125.4	124.4
Building materials	181.5	181.7	183.8
Chemicals	124.0	124.0	134.6
Miscellaneous	123.7	124.2	126.8
All commodities	141.8	140.1	147.4

NEW INCORPORATIONS

NEW YORK CHARTERS.

Special to The New York Times.

ALBANY, Dec. 26.—Fifty new corporations, with an aggregate capitalization of $2,236,000, were chartered today. They include:

Manhattan.

Raleigh Development and Improvement Corp.—S. I. Frager, 180 Broadway..... 100 shs com
Pure Creamery Stores, dairy products—H. Simon, 80 William St..... $10,000
Harris & Scheer, wearing apparel—A. I. Horn, 302 Broadway..... 20,000
Central Cedar Products Corp., mothproofing—L. Penn, 11 Park Place..... 5,000
Monroe Painting Corp.—T. E. Hoffman, 31 Lafayette St..... 200 shs com
Mrs. Gerson's Grill, confectionery, restaurant—S. J. Schwartzman, 220 West 42d..100 shs com
Kelly Wire Die Corp., machinery—M. Schleisinger, 1,440 Broadway..... 200 shs com
Doris Watch Co., jewelry—S. Kahan, 395 5th Av..... 5,000
Flower Laundry Corporation, laundry—A. Scarola, 1,501 Broadway..... 10,000
Moffet Hats, millinery—L. Rosenberg, 1,501 Broadway..... 25,000
Goldwin Rat Corp., millinery, apparel—M. Quasha, 11 West 42d St..... 12,000
Artlee Silks, textile fabrics—

BUSINESS WORLD

COMMERCIAL PAPER.

Yesterday, 5 to 5¼ per cent for the best names. Tuesday, 5 to 5¼ per cent for the best names. The quotations are for 4 to 6 months' paper.

***

Sales Events Help Turnover.

Exchanges of Christmas merchandise, while numerous, did not supply the bulk of retail activity here yesterday. Sales events in ready-to-wear and fur departments met with fair response. A considerable volume of spending of Christmas bonuses and gift money was reported. This was largely concentrated on first-floor items. Many merchandise certificates were cashed, but their total volume was said to be below that of a year ago. Further reports on holiday sales revealed the great emphasis on popular-price merchandise, with most stores either slightly above or somewhat under the totals for December, 1928.

***

Dress Buyers Place Fair Orders.

Prospects of interruption of dress production by labor troubles has had no material effect this week on buying of this merchandise. Retailers seem inclined either to treat the matter lightly or to think that no serious curtailment will result. In this they are not alone, as some of the so-called inside manufacturers expect hardly more than a temporary inconvenience. The interruption of the holiday has kept sales at a rather low level, although a fair volume was put through yesterday and additional orders are in prospect for today. Much of the week's buying has been on season-and goods for clearance sales.

***

Retailers Gauging Spring Trend.

In their plans for the immediate future retailers are trying to sense the extent of the buying resistance of consumers which may be encountered in the Spring season. The view was expressed yesterday that this testing-out process may be of considerable duration, extending well into next month before any definite idea of consumer policy is likely to be obtained. This is expected to be reflected in a corresponding delay in the active placing of orders for the Spring season in a variety of lines of merchandise. It seems indicated, according to opinion expressed here, that medium and popular-price lines will receive the bulk of attention.

***

Pure White Leads Resort Colors.

Pure white is gaining steadily in color importance for resort fashions, according to a survey made by Cheney Brothers. Sales statistics of the firm show that pure whites are selling in greater volume than off-whites. As the season advances, the concern notes, the favored colors are lighter and brighter. This is particularly noticeable in the red and green families, which have added to their popularity. What is described as a particularly significant trend is the sharp rise in favor of blue shades. Declining interest is reported in lavender-purple hues and browns.

***

Demand for Curtains Improves.

Orders for curtain materials to sell at popular prices in January sales were numerous in the market yesterday. The requests came mainly from stores within the metropolitan area. Sales of Spring merchandise picked up to some extent during the week, but are still fall below the expectations of manufacturers. Cottage sets are being called for more frequently than a few weeks ago and are expected to be an outstanding feature of Spring business. Pastel shades lead in color choices.

***

Boys' Leather Garments Did Well.

Pre-holiday sales of boys' leather apparel were reported here yesterday as brisk. Reorders for the merchandise, particularly sheep-lined coats, were quite numerous. The expectation is that garments of this type still face several good weeks, inasmuch as the Winter season has only begun. Stocks in manufacturers' hands are not heavy and prices are being well maintained. To meet their price lines, however, retailers are said to be concentrating largely on the lower-end numbers.

***

Grocery Trade More Active.

The demands of holiday shopping this week gave an active tone to all branches of the grocery trade. Goods were ordered freely from jobbers by retailers. The latter reported heavy sales of fruits, canned goods and other staple grocery items. The demand for seasonable specialties was heavier than it was a year ago. Trade is expected to continue at a brisk pace during the next two weeks, after which a return to the normal level is looked for.

***

Holidays Slow Up Burlaps.

The holiday here and the holiday season at Calcutta, which runs from Dec. 24 through Jan. 1, combined to keep trading in burlaps at a low ebb during the past week. The local spot market has been very quiet, and practically no interest is shown on the part of buyers. Spot prices, according to C. E. Rockstroh & Co., Inc., are based on 5.45 cents for 8-ounce, 40-inch goods (a drop of 10 points for the week), and 6.80 cents for 10½-ounce burlaps of the same width. The latter were unchanged. In the absence of cables from Calcutta prices on all future positions are quoted nominally on the basis of 5½ cents for lightweights and 7.05 cents for heavy goods. These figures are 5 to 10 points under last week's corresponding levels.

***

Pewter Beverage Sets Popular.

Pewter beverage sets consisting of a tray, jug and cups found such a ready market as holiday gifts that manufacturers are planning to give them an important place in the Spring lines. Sets retailing at $7.50 to $10 sold best. Conservative decorative designs will be featured in the Spring offerings. Available reports on Christmas business show that pewter maintained its place as one of the leading materials for the manufacture of gift novelties for home use.

***

Gray Goods Recover Slowly.

Gray goods were slow to recover yesterday from the disturbing influence of the holiday, and trading failed to run into real volume. However, the undertone of the market continued to strengthen. Bids of 6¾ cents for 38½-inch 64-60s failed to bring out the goods for which sellers asked from 6¾ to 7 cents. Eight cents was paid for 39-inch 80-72s for delivery during the first quarter of 1930 and further trading in nearby 38½-inch 60-48s was done at 5¾ cents. Near-by business was also transacted in 37-inch 48-square four-yard and 40-inch 3.85-yard sheetings at 7¼ and 10@10¼ cents, respectively. Some prompt shipments of 100-80 carded broadcloths were sold at 9¼ cents, and later deliveries were moved at an eighth more. The rest of the market lacked feature.

100,000 Yards of Burlap Sold.

Sales totaled 100,000 yards of burlap in the July contract, the only position traded yesterday on the New York Burlap and Jute Exchange. July closed at 5.49 cents, nominal.

SEES EDUCATED MEN NEEDED IN INDUSTRY

Norman Thomas Tells Intercollegiate Conference of Social Benefits That Might Result.

Plans for student participation in industry and its problems were discussed at the opening sessions of the midwinter intercollegiate conference of the League for Industrial Democracy yesterday at 119 East Nineteenth Street. The conference will last until tomorrow noon and the general subject to be discussed is "The Textile Industry—Battleground of Social Forces."

At the afternoon and evening sessions various speakers emphasized the importance of college and university students studying industrial problems at first hand by working in factories. Norman Thomas, speaking on the student's place in industry, stressed social benefits which might result from the choice by college students of work in industrial and agricultural fields.

There is no reason why a college education should not be as useful in a Ford factory as in a broker's office, although in both these places there are dangers that different instincts might be atrophied," Mr Thomas said.

A student committee presented a project of organizing a central council of liberal collegiate groups for the purpose of initiating and inspiring "concerted action on vital social and industrial problems and to distribute information about such problems." The plan will be further discussed by the conference tomorrow.

About 200 delegates, representing twenty-five colleges and universities in the Eastern part of the country attended the sessions. The conference will be continued this morning at the Union Theological Seminary, 600 West 122d Street. There will be a dinner tonight at 200 Fifth Avenue at which Stuart Chase and other speakers will discuss "The City of the Future."

PRODUCTION OF LEAD LOWER IN NOVEMBER

World Output 163,368 Tons, Compared With 170,306 Tons in October.

The production of lead in the world during November declined to 163,368 short tons, compared with 170,306 short tons in October, according to estimates of the American Bureau of Metal Statistics. This is, however, higher than the September output of 159,018 tons and the average monthly output so far this year of 161,016 tons.

The daily average for November was 5,446 tons, compared with 5,494 tons in October and 5,301 tons in September. The daily average so far this year has been 5,301 tons, as compared with 4,976 tons daily average for all of 1928. The total output so far this year has been 1,771,171 tons.

The following table shows the output for the past two months and the eleven-month period this year in short tons, plus an estimated amount of 10 per cent for those countries which have not reported:

	Oct.	Nov.	Jan. to Nov.
United States	61,813	59,496	636,669
Canada	14,599	13,183	148,240
Mexico	23,286	20,918	252,794
Total North America	99,698	93,597	1,034,723
Peru	1,213	1,528	18,313
Germany	11,834	12,042	116,586
Italy	2,256	2,244	22,390
Poland	3,675	3,569	34,250
Spain and Tunis	8,903	8,784	105,926
Australia	18,298	16,820	176,797
Burma	7,072	7,784	82,300
Rhodesia			1,831
Elsewhere, estimated	17,000	17,000	184,000
World's total	170,306	163,368	1,771,171
United States	61,813	59,496	636,669
Rest of world	108,493	103,872	1,134,433

*Total North American production of crude lead is correctly stated, but the distribution by countries is not precise. So far as possible, pig lead produced in the United States from Canadian and Mexican ore is deducted and credited to its country of origin, but production from other foreign ores is not so segregated. †Partial. ‡Represents production of Polish Silesia.

METAL MARKET REPORT

These prices were quoted on the local market:

	Yesterday Bid.	Asked.	Tuesday. Bid.	Asked.
Copper, electrolyt	18.00		18.00	
Tin, Str. spot	39.87½		39.87½	
Lead, N. Y. spot	6.25		6.25	
Zinc, N. Y. spot	5.80		5.85	
Antimony	9.50		9.50	
Quicksilver	125.00		125.00	
Aluminum	24.00		24.00	
Iron No.2x silicon	21.76	22.26	21.76	22.26

London market closed

	£	s.	d.
Copper, spot	67	16	3
Copper, futures	67	3	9
Tin, spot	180		
Tin, futures	183	2	6
Spelter, spot	20	1	3
Spelter, futures	20	13	9
Lead, spot	21	13	9
Lead, futures	21	10	

TREND IS LOWER IN SILK

Decline of 2 Points in Some Deliveries on Sales of 90 Bales.

Raw silk futures closed yesterday unchanged to 2 points lower than at the previous close on the National Raw Silk Exchange. Sales were ninety bales. Price ranges were:

OLD CONTRACTS.

	High.	Low.	Close.	Prev. Close.
December			*4.42	4.43

NEW CONTRACTS.

December	4.45	4.44	*4.44	4.45
January			4.42@4.45	4.43
February	4.45	4.45	4.42@4.47	4.43
March			4.45@4.47	4.45
April	4.45	4.45	4.45@4.47	4.45
May			4.45@4.48	4.45
June			4.42@4.48	4.43
July			4.42@4.44	4.43

*Nominal. †Bid.

City Employe Held as Extortioner.

Accused of attempted extortion and posing as a policeman by using his Department of Plant and Structures ticket agent's badge, Walter Cummings, 31 years old, of 54 Manhattan Avenue, was held in $1,500 bail yesterday in Harlem Court by Magistrate McKiniry for hearing Jan. 8. Christmas night, it was alleged, Cummings entered the restaurant conducted by George H. Curry at 200 East Eighty-seventh Street and threatened to arrest Mrs. Curry for violation of the prohibition law. While her husband engaged Cummings in conversation she telephoned to the police. Detectives Quaine and Cosgrove said that when they went to the restaurant Cummings was offering to free Curry if he would pay for it.

River Rescue Hero Leaves Hospital.

Patrolman Peter Franchini, who rescued Peter Schwartz on Christmas Day after an hour's struggle in the icy East River and was himself unconscious when finally pulled from the river, had recovered sufficiently yesterday to leave Gouverneur Hospital. It had been feared for a time that his heroism might bring on pneumonia because of exposure and exhaustion. Dr. Daniel J. Donovan, chief surgeon of the Police Department, ordered him to rest at his home for several days.

BUSINESS RECORDS

BANKRUPTCY PROCEEDINGS.

SOUTHERN DISTRICT.

Petitions Filed—By

AMERICAN PIANO CO., 584 Fifth Avenue.—Irving Trust Co. appointed receiver in equity for subsidiary companies controlled by the American Piano Co. by Judge Alfred C. Coxe upon the petitions of the subsidiary companies which intervened as party defendants in the proceedings now filed recently against the parent company. The subsidiary companies are Chickering & Sons, with liabilities of $335,000 and assets of $575,000; Mason & Hamlin Co., with liabilities of $431,000 and assets of $546,000; Foster-Armstrong Co., with liabilities of $756,000 and assets of $977,000; the Ampico Corp., with liabilities of $264,000 and assets of $461,000; William Knabe & Co., Inc., with liabilities of $286,000 and assets of $449,000; the American Piano Trading Corp., with liabilities of $139,000 and assets of $121,000, and the American Piano Retail Stores, Inc. The plants operated by the companies are located at Boston, East Rochester, Baltimore and Syracuse.

Petitions Filed—Against

HYMAN HOROWITZ, curtains, spreads and linens, 88 Delancey Street, New York; for $200; Schneider & Luber, $200; Brand & Corman, Inc., $150.

Petitions Filed—By

ZUE McCLARY, Woodstock, N. Y.; liabilities, $100,822; assets, $4,795. Her petition shows that she is contingently liable on investment loans made to the Charlestown Hotel Co., Inc., which formerly operated the Anacosia Hotel. The principal creditors listed as secured claimants are Margaret Campbell, $50,000; Killian Lumber Yard, $13,976; Joe Seckley, $10,600; Mabel Barber, $12,640; Harry Lansner, $31,850.

M. K. METAL PRODUCTS CORP., 1,107 Broadway; no schedules filed.

ADOLPH LINK, 1,117 Grant Avenue; liabilities, $6,044; no assets.

STELLAKIS & PAPPADIMITRION, 217 East Thirty-third Street; liabilities, $2,265; no assets. The members of the firm are Antonios Stellakis and John Pappadimitrion.

THE CLOPIN CO., INC., manufacturers, Poughkeepsie—no schedules filed.

HARRY COHEN, mattresses, 226 New Main Street, Yonkers; no schedules filed. Liabilities, about $18,000; assets, about $1,000.

SADATARO SUZUKI, cook, Greenburgh, N. Y.; liabilities, $4,926; no assets.

Receivers Appointed.

COLUMBIA FINANCE CORP., 16 Court Street, Brooklyn—The Irving Trust Co. was appointed ancillary receiver by Judge Coxe. Liabilities about $100,000, assets about $50,000. The corporation maintains branch offices at 525 Seventh Avenue, 154 Nassau Street, 3,284 Third Avenue and 296 Grand Street.

WOODLEIGH FURNITURE SHOPS, INC., 206 West Twenty-ninth Street and 57 East Eighth Street—Irving Trust Co. appointed by Judge Coxe. Liabilities about $246,000, assets about $121,000.

DAVID BRAFMAN, coats and suits, 1,428 First Avenue.

Schedules Filed.

THIRD AVENUE IRON WORKS, INC., 493 East 173d Street—Liabilities $55,601, assets $56,696, main item being accounts, $41,204.

JACOB A. GOTTLIEB, doing business as Reliable Beauty Shoppe, 2 West 125th Street—Liabilities $16,888, assets $5,000.

PHILIP HUTTNER, dry goods, 84 Orchard Street—Liabilities $8,282, assets $2,889.

EASTERN DISTRICT.

Petitions Filed—By

JACOB MARK, cafeteria, 1,571 St. John's Place, Brooklyn.—No schedules attached. The liabilities are about $15,000 and assets about $14,000.

MORRIS LIPMAN, 1,389 East New York Avenue, Brooklyn—Liabilities $686, and no assets.

MORRIS STRELZER, instalment dealer in merchandise, 4,209 Fifteenth Avenue, Brooklyn.—Liabilities $76,525, and no assets.

ISLAND PARADISE FUR MARKET, INC., Long Beach Road, Island Park, L. I.—Liabilities $20,791, and assets $9,782.

MAX STEINER, retail butcher and grocer Long Beach Road, Island Park, L. I.—Liabilities $18,641, and no assets

Receivers Appointed.

DAVID KOZMINSKY, 2,474 Pitkin Avenue, Brooklyn.—Judge Byers has appointed Morris Kamber receiver in bond of $1,000

IN OTHER DISTRICTS.

Special to The New York Times.

CHICAGO, Dec. 26.—Petitions in bankruptcy filed here today included:

Majestic Products Co., involuntary, no schedules filed.

Shetik Toilet Products Co., 3,162 North California Avenue, involuntary, creditors include World Best Hair Tonic Co.; total claims $1,000.

ASSIGNMENTS.

HYMAN HOROWITZ, dealer of curtains, spreads and linens, at 88 Featherbed Lane, has assigned to Harry Jonathon, 401 Broadway, and Morris R. Cipin of 15 West 37th St., Manhattan.

VIVIAN SANDERS AND BERTHA PINSKEES, trading as The Miracle House, retail clothing, at 631 Broadway, have assigned to Morris Ehrlich.

ABRAHAM SHERMAN AND HARRY SARROW, trading as Sherman & Sarrow, women's coats, 91 Division St., have assigned to Charlotte L. Rich.

NATHAN GLASSMAN, grocery and dairy store, 341 Dumont Av., Brooklyn, has made an assignment to Sam Rosenbaum, 1,507 Eastern Parkway, Brooklyn.

JUDGMENTS.

Filed yesterday; the first name being that of the debtor:

In New York County.

American Business Journals, Inc.—A. S. Natanson $1,050.92
Agnetti, Edward D. and Edmondson, Wm. Waterman $1,132.40
Amans, Anthony G.—L. Wood $1,016.65
Bellizzi, Basil, and Ignazio F. Cavaliuzzo—People $3,000.00
Briskman, Harry—Merchant Bakers Co., Inc. $742.31
Brinkerhoff, John S. and Harriet—B. Colin $2,284.05
Brandon, Stephen J.—Morris Plan Co., N. Y. $350.63
Becker, Louis—Colonial Discount Co., Inc. $477.51
Bernstein, Allen—Benkug Realty Corp. $102.56
Costa, Sam—Colgate Palmolive Peet Co. $1,162.11
Cohen, Jean, and Capital City Surety Co. of N. Y., Inc.—People, &c. $1,000.00
Crawford, Charles E.—Seymour Packing Co. $1,000.00
Daniel, Joe—M. Willig $610.31
David Levine, Inc., and David Levine—M. Sachs $1,946.92
De Maria, Anthony—N. Y. Plumbers Specialties Co., Inc. $1,562.63
Dietz, Henry M.—Fidelity and Deposit Co. of Md. $2,593.57
Davis, Paul S.—E. F. Hart $244.56
Dowling, Mary—Louis Brous $299.36
Ettinger, Darius W.—Yuehing Hospital and Dispensary $638.45
East River Mortgage Co., Inc.—A. Karpe $2,040.54
Fishman, Benjamin and Israel—Hipeco Trading Co., Inc. $1,613.93
Ferianick, Anna, and Maria Casi—Bank of Europe Trust Co. $737.60
Ferianick, Anna—Same $737.60
Goetz, Emanuel R.—S. Golden $1,963.74
Greco, Antonio du P.—Columbus Bank $294.90
Glauber, Samuel J. Export $376.10
Glen, Thomas J.—Rotisserie Monza Co. $462.74
Horace P. Pomeroy Co., Inc.—American Newspaper Publishers' Assn. $329.20
Hudson Wet Wash Laundry Co.—Fidelity and Casualty Co. of N. Y. $182.65
Hass, Abraham—E. L. Wills $3,217.97
Hartley Park Florists, Inc.—E. Rynveld et al. $179.92
Ideal Tariff Stores, Inc.—I. Lavin $166.40
J. Kunstin & Co., Inc.—I. Goldberg $1,795.89
J. and E. Realty Corp.—J. J. Dillon, et al. $3,000.35
Jacobowitz, Sam, Ida Jacobowitz, Boris Tartaroff and Fannie Tartaroff—S. Feinbloom & Sons, Inc. $263.67
Karp, Morris, Sarah Karp and Max Lasker—I. Barash $502.72
Klinger, Samuel—West Pub. Co. $143.85
Lockwood, Geo. H.—Arthur B. Dour $301.20
Lewjim Realty Corp. and James J. Lewis—American Radiator Co. $321.66
Long Beach Chamber of Commerce, Sherman & Lebain, Inc. $698.95
Levy, Samuel, Alexander Aristein and William Bachner—A. Grainger $7,238.49
Meyers, Kalman—Hamilton Credit Corp. $926.22
McNelly, Grace—St. Gothard Realty Corp. $1,538.37
Myers, Robert E. and W. F. Brunnemer—J. Tonkin et al., costs $143.60
McKinley, Frank—C. I. T. Corp. $343.13
McGuire, Harry R.—H. Wappler et al., costs $143.11
Mendelsohn, Gregory—Colgate Palmolive Peet Co. $298.14
Messinger, Clarence—S. Strauss $213.95
Novak, Geo. P.—American Pipe Tool Co. $126.60
Natter, Godie E.—Hamilton Credit Corp. $926.22
116 East 59th St., Inc.—E. Altman & Co. $5,241.95
Poli, Leo A.—M. Baldi $170.65
Pearl Oak Contracting Co., Inc.—Pelle Lee $1,000.00
Cantor Kats Corp. $106.15
Pomeroy, Horace F.—American Newspaper Publishers' Assn., Inc. $329.20
Palmer, Louise F., and Alice F. Miller—Colgate Palmolive Peet Co. $1,000.00
Perfrex, Paul—M. W. Deutsch $369.63
Peluso, Peter—Standard Oil Co. of N. Y. $211.42
Rosen, Max—Same $1,000.00
Salkin, Louis, and Louis Bocker—J. Verderame $540.30
Shenahan, Wm. S. J.—Astra Trances Co. $1,000.00
Sonders, Samuel S.—M. Spector $3,176.90
Same—Same $500.00
Simone, Al—Standard Oil Co. of N. Y. $1,000.78
Schneider, Rose; John Nagy, Stefanie Nagy and W. A. W. Holding Co., Inc.—L. H. Worden (costs) $107.20
Schrader, Mary J.—Bourne Steel $247.37
Sarrell, Lamar S.—New Era Realty Corp. (costs) $233.40
Seraino, Inc.—Same $223.40
Serrell, Arthur E., and Geo. T. Pinckney—same (costs) $224.90
Standard Varnish Works and Frank Kelly—D. Cooper $1,177.19
Trop, Morris—Chas. Sherry Steel $1,247.27
Venezuelan Royalties Corp.—T. Noering $45.60
White City Park, Inc., and Geo. A. Hamid—M. Y. Investors, Inc. $4,200.45
Wykagyl Gardens, Inc.; Joseph Polisnik and Donner Lumber Co., Inc.—R. T. McTague $1,050.92
Wolff, Irving E. and Louis M. executors—Chrystie Realty Corp. $3,500.00
Watkins, James G. Jr.—New Western Hotel Corp. $2,622.65
Winston, Harry, et al.—Morris Flaum $3,505.66
Wolfman, Joseph—S. Stein $274.85
Whiting, Horace W.—L. R. Cone $236.74
Wheeler, Samuel F.—A. MacCollon $189.21

In Kings County.

Broida, Gladys—Avonfrak Building Corp. $54.10
Gettinger, Nathan—Williamsburg Cost. Apron and Towel Co. $185.00
Lind, Charles—Sam Pellegrino $395.45
Wickerlot, John J.—Albert A. Sasso $463.90
Sacks, Leon—The Brooklyn National Bank of New York $1,985.85
Vesta Building Co., Inc., et al.—Bedford National Corp. $1,102.81
Talbot, Albert F., et al.—Ellen Joyce $482.42
Same—Charles A. Campana $483.45
Domenico, Alfred—Scranton and Lehigh Coal Co. $51.15
Daly, William, et al.—The Brooklyn Union Gas Co. $42.43
Scarpati, Julian—Hygrade Coal Co., Inc. $48.28
Heckert, Walli—M. E. Conran Co., Inc. $632.20
Ra, Joseph, et al.—Hygrade Coal Co., Inc. $246.89
Podos, Louis R.—Halrein Realty Corp. $25.70
Simon, Max—Bessie Adler $1,580.30
Friedman, Harry—Sadie Messinger $61.80
Lapides, Irwin—Same $75.35
Jaffe, Henry, et al.—Aaron Mintz et al. $1,277.19
Taylor, Lucille—Isaac Geisman $167.40
Covino Co., Inc.—Midwood Trust Co. $310.43
Dreamore Co., Inc.—Morris Halpern $128.40
D. Ternan, Inc.—Abraham Sloves et al. $435.46
Royal Building Corp.—Morris Cohen $1,682.20
Westchester and Yonkers Construction Co., Inc., et al.—M. O'Neil Supply Co. $408.16
Hodling, Charles, et al.—Raffaele Garofolo, assets $2,357.15

The members of the firm are Antonios Stellakis and John Pappadimitrion.

THE CLOPIN CO., INC., manufacturers, Poughkeepsie—no schedules filed.

HARRY COHEN, mattresses, 226 New Main Street, Yonkers; no schedules filed. Liabilities, about $18,000; assets, about $1,000.

SADATARO SUZUKI, cook, Greenburgh, N. Y.; liabilities, $4,926; no assets.

Receivers Appointed.

COLUMBIA FINANCE CORP., 16 Court Street, Brooklyn—The Irving Trust Co. was appointed ancillary receiver by Judge Coxe. Liabilities about $100,000, assets about $50,000. The corporation maintains branch offices at 525 Seventh Avenue, 154 Nassau Street, 3,284 Third Avenue and 296 Grand Street.

WOODLEIGH FURNITURE SHOPS, INC., 206 West Twenty-ninth Street and 57 East Eighth Street—Irving Trust Co. appointed by Judge Coxe. Liabilities about $246,000, assets about $121,000.

DAVID BRAFMAN, coats and suits, 1,428 First Avenue.

Schedules Filed.

THIRD AVENUE IRON WORKS, INC., 493 East 173d Street—Liabilities $55,601, assets $56,696, main item being accounts, $41,204.

JACOB A. GOTTLIEB, doing business as Reliable Beauty Shoppe, 2 West 125th Street—Liabilities $16,888, assets $5,000.

PHILIP HUTTNER, dry goods, 84 Orchard Street—Liabilities $8,282, assets $2,889.

EASTERN DISTRICT.

Petitions Filed—By

JACOB MARK, cafeteria, 1,571 St. John's Place, Brooklyn.—No schedules attached. The liabilities are about $15,000 and assets about $14,000.

MORRIS LIPMAN, 1,389 East New York Avenue, Brooklyn—Liabilities $686, and no assets.

MORRIS STRELZER, instalment dealer in merchandise, 4,209 Fifteenth Avenue, Brooklyn.—Liabilities $76,525, and no assets.

ISLAND PARADISE FUR MARKET, INC., Long Beach Road, Island Park, L. I.—Liabilities $20,791, and assets $9,782.

MAX STEINER, retail butcher and grocer Long Beach Road, Island Park, L. I.—Liabilities $18,641, and no assets

Receivers Appointed.

DAVID KOZMINSKY, 2,474 Pitkin Avenue, Brooklyn.—Judge Byers has appointed Morris Kamber receiver in bond of $1,000

IN OTHER DISTRICTS.

Special to The New York Times.

CHICAGO, Dec. 26.—Petitions in bankruptcy filed here today included:

Majestic Products Co., involuntary, no schedules filed.

Shetik Toilet Products Co., 3,162 North California Avenue, involuntary, creditors include World Best Hair Tonic Co.; total claims $1,000.

ASSIGNMENTS.

HYMAN HOROWITZ, dealer of curtains, spreads and linens, at 88 Featherbed Lane, has assigned to Harry Jonathon, 401 Broadway, and Morris R. Cipin of 15 West 37th St., Manhattan.

VIVIAN SANDERS AND BERTHA PINSKEES, trading as The Miracle House, retail clothing, at 631 Broadway, have assigned to Morris Ehrlich.

ABRAHAM SHERMAN AND HARRY SARROW, trading as Sherman & Sarrow, women's coats, 91 Division St., have assigned to Charlotte L. Rich.

NATHAN GLASSMAN, grocery and dairy store, 341 Dumont Av., Brooklyn, has made an assignment to Sam Rosenbaum, 1,507 Eastern Parkway, Brooklyn.

JUDGMENTS.

Filed yesterday; the first name being that of the debtor:

In New York County.

American Business Journals, Inc.—A. S. Natanson $1,050.92
Agnetti, Edward D. and Edmondson, Wm. Waterman $1,132.40
Amans, Anthony G.—L. Wood $1,016.65
Bellizzi, Basil, and Ignazio F. Cavaliuzzo—People $3,000.00
Briskman, Harry—Merchant Bakers Co., Inc. $742.31
Brinkerhoff, John S. and Harriet—B. Colin $2,284.05
Brandon, Stephen J.—Morris Plan Co., N. Y. $350.63
Becker, Louis—Colonial Discount Co., Inc. $477.51
Bernstein, Allen—Benkug Realty Corp. $102.56
Costa, Sam—Colgate Palmolive Peet Co. $1,162.11
Cohen, Jean, and Capital City Surety Co. of N. Y., Inc.—People, &c. $1,000.00
Crawford, Charles E.—Seymour Packing Co. $610.31
Daniel, Joe—M. Willig $1,946.92
David Levine, Inc., and David Levine—M. Sachs $1,562.63
De Maria, Anthony—N. Y. Plumbers Specialties Co., Inc. $593.57
Dietz, Henry M.—Fidelity and Deposit Co. of Md. $244.56
Davis, Paul S.—E. F. Hart $299.36
Dowling, Mary—Louis Brous $1,000.00
Ettinger, Darius W.—Yuehing Hospital and Dispensary $1,247.27
East River Mortgage Co., Inc.—A. Karpe $638.45
Fishman, Benjamin and Israel—Hipeco Trading Co., Inc. $2,040.54
Ferianick, Anna, and Maria Casi—Bank of Europe Trust Co. $1,613.93
Ferianick, Anna—Same $737.60
Goetz, Emanuel R.—S. Golden $737.60
Greco, Antonio du P.—Columbus Bank $1,963.74
Glauber, Samuel J. Export $294.90
Glen, Thomas J.—Rotisserie Monza Co. $376.10
Horace P. Pomeroy Co., Inc.—American Newspaper Publishers' Assn. $462.74
Hudson Wet Wash Laundry Co.—Fidelity and Casualty Co. of N. Y. $329.20
Hass, Abraham—E. L. Wills $182.65
Hartley Park Florists, Inc.—E. Rynveld et al. $3,217.97
Ideal Tariff Stores, Inc.—I. Lavin $179.92
J. Kunstin & Co., Inc.—I. Goldberg $166.40
J. and E. Realty Corp.—J. J. Dillon, et al. $1,795.89
Jacobowitz, Sam, Ida Jacobowitz, Boris Tartaroff and Fannie Tartaroff—S. Feinbloom & Sons, Inc. $3,000.35
Karp, Morris, Sarah Karp and Max Lasker—I. Barash $263.67
Klinger, Samuel—West Pub. Co. $502.72
Lockwood, Geo. H.—Arthur B. Dour $143.85
Lewjim Realty Corp. and James J. Lewis—American Radiator Co. $301.20
Long Beach Chamber of Commerce, Sherman & Lebain, Inc. $321.66
Levy, Samuel, Alexander Aristein and William Bachner—A. Grainger $698.95
Meyers, Kalman—Hamilton Credit Corp. $7,238.49
McNelly, Grace—St. Gothard Realty Corp. $926.22
Myers, Robert E. and W. F. Brunnemer—J. Tonkin et al., costs $1,538.37
McKinley, Frank—C. I. T. Corp. $143.60
McGuire, Harry R.—H. Wappler et al., costs $343.13
Mendelsohn, Gregory—Colgate Palmolive Peet Co. $143.11
Messinger, Clarence—S. Strauss $298.14
Novak, Geo. P.—American Pipe Tool Co. $213.95
Natter, Godie E.—Hamilton Credit Corp. $126.60
116 East 59th St., Inc.—E. Altman & Co. $926.22
Poli, Leo A.—M. Baldi $5,241.95
Pearl Oak Contracting Co., Inc.—Pelle Lee $170.65
Cantor Kats Corp. $1,000.00
Pomeroy, Horace F.—American Newspaper Publishers' Assn., Inc. $106.15
Palmer, Louise F., and Alice F. Miller—Colgate Palmolive Peet Co. $329.20
Perfrex, Paul—M. W. Deutsch $1,000.00
Peluso, Peter—Standard Oil Co. of N. Y. $369.63
Rosen, Max—Same $211.42
Salkin, Louis, and Louis Bocker—J. Verderame $1,000.00
Shenahan, Wm. S. J.—Astra Trances Co. $540.30
Sonders, Samuel S.—M. Spector $1,000.78
Same—Same $3,176.90
Simone, Al—Standard Oil Co. of N. Y. $500.00
Schneider, Rose; John Nagy, Stefanie Nagy and W. A. W. Holding Co., Inc.—L. H. Worden (costs) $1,000.78
Schrader, Mary J.—Bourne Steel $107.20
Serrell, Lamar S.—New Era Realty Corp. (costs) $247.37
Seraino, Inc.—Same $233.40
Serrell, Arthur E., and Geo. T. Pinckney—same (costs) $223.40
Standard Varnish Works and Frank Kelly—D. Cooper $224.90
Trop, Morris—Chas. Sherry Steel $1,177.19
Venezuelan Royalties Corp.—T. Noering $1,247.27
White City Park, Inc., and Geo. A. Hamid—M. Y. Investors, Inc. $45.60
Wykagyl Gardens, Inc.; Joseph Polisnik and Donner Lumber Co., Inc.—R. T. McTague $4,200.45
Wolff, Irving E. and Louis M. executors—Chrystie Realty Corp. $1,050.92
Watkins, James G. Jr.—New Western Hotel Corp. $3,500.00
Winston, Harry, et al.—Morris Flaum $2,622.65
Wolfman, Joseph—S. Stein $3,505.66
Whiting, Horace W.—L. R. Cone $274.85
Wheeler, Samuel F.—A. MacCollon $236.74

In Kings County.

Broida, Gladys—Avonfrak Building Corp. $189.21
Gettinger, Nathan—Williamsburg Cost. Apron and Towel Co. $54.10
Lind, Charles—Sam Pellegrino $185.45
Wickerlot, John J.—Albert A. Sasso $395.45
Sacks, Leon—The Brooklyn National Bank of New York $463.90
Vesta Building Co., Inc., et al.—Bedford National Corp. $1,985.85
Talbot, Albert F., et al.—Ellen Joyce $1,102.81
Same—Charles A. Campana $482.42
Domenico, Alfred—Scranton and Lehigh Coal Co. $483.45
Daly, William, et al.—The Brooklyn Union Gas Co. $51.15
Scarpati, Julian—Hygrade Coal Co., Inc. $42.43

In Bronx County.

Heckert, Walli—M. E. Conran Co., Inc. $48.28
Ra, Joseph, et al.—Hygrade Coal Co., Inc. $632.20
Podos, Louis R.—Halrein Realty Corp. $246.89
Simon, Max—Bessie Adler $25.70
Friedman, Harry—Sadie Messinger $1,580.30
Lapides, Irwin—Same $61.80
Jaffe, Henry, et al.—Aaron Mintz et al. $75.35
Taylor, Lucille—Isaac Geisman $1,277.19
Covino Co., Inc.—Midwood Trust Co. $167.40
Dreamore Co., Inc.—Morris Halpern $310.43
D. Ternan, Inc.—Abraham Sloves et al. $128.40
Royal Building Corp.—Morris Cohen $435.46
Westchester and Yonkers Construction Co., Inc., et al.—M. O'Neil Supply Co. $1,682.20
Hodling, Charles, et al.—Raffaele Garofolo, assets $408.16
Greenberg, Milton L.—Joseph Steindler $2,357.15
Tyler, Marie—The Greater City Surety & Indemnity Corp. $778.74
Dedsmne, Domimi—Same $525.00
Guterman, Samuel—A. I. Namm & Son, Inc. $535.00
Barbiere, Calvatore, et al.—Antonio Saladino $1,463.88
Silberstein, Hyman, et al.—Hyman Goldberg et al. $1,000.00
Ruggiero, Dominick—Lucia Caldara Sasso $350.00
Nassau Electric R. R. Co.—Mary Ardleigh $2,201.85
Bonicello, Salvatore, et al.—S. Berman & Sons, Inc. ..... $3,149.

LATEST DEALINGS IN THE REAL ESTATE FIELD

REVIEW OF THE DAY IN REALTY MARKET

Trading Continues Quiet, With Interest Centring in Sales of Manhattan Dwellings.

LEASEHOLD TRANSACTIONS

Contracts Recorded in Register's Office Show Entire Buildings Rented, One on 5th Av.

Real estate trading was resumed yesterday, following the Christmas holiday, with dwelling sales featuring the market. Leases of some interest were recorded in the Register's office and three issues were dealt in at the Real Estate Securities Exchange. Brokers and realty professionals said they expected no change from the present quiet market before the first of the new year.

One of the few purchases of private residences for private occupancy to be made in recent months was announced yesterday, when Eleanor Matson bought the American basement house at 157 East Ninety-fourth Street. The house is on a lot 18 by 100 feet and was sold by May E. Hall. It adjoins the northeast corner of Lexington Avenue and was recently reconstructed with a terraced garden. Mrs. Edward Stout, Inc., as broker, negotiated the sale.

Upper West Side Transaction.

On the upper west side the Houghton Company announced that it had sold the four-story American basement house at 606 West 114th Street for Jeremiah Donovan. The residence occupies a lot 14 by 100 feet and is 140 feet west of Broadway.

Frederick Brown proved to be the buyer of the blockfront on the east side of Park Avenue, Eighty-sixth to Eighty-seventh Street, which was sold earlier in the week by the Fred F. French Operators, Inc. The resale netted the French interests a profit of $750,0000. The blockfront contains 24,000 square feet and is improved with two fourteen-story apartment houses and a six-story apartment house. The sale was negotiated by Byrne & Bowman, brokers.

A strip having a width of one inch and a quarter on the north side of the building at the northeast corner of First Avenue and Fifty-first Street, running back seventy-four feet to the rear of the lot, has been sold by the trustees of the will of Frederick Schuck to the 401 East Fifty-first Street Corporation, which owns the corner property.

Edith Talcott Bates, owner of 12 East Sixty-fourth Street, has bought from Mary Emma Hurd the adjoining four-story house at 14 East Sixty-fourth Street and now controls a frontage of forty feet between Fifth and Madison Avenues.

Daniel E. Moran has extended his holdings at 1,511 Madison Avenue, northeast corner of 103d Street, by the purchase of the adjoining three five-story flats at 1,513-1,517 Madison Avenue from John P. Cooney and Ruth A. Dickerman.

Fifth Avenue Building Leased.

Featuring yesterday's leasehold deals was the leasing by the estate of Ogden Goelet of the entire building at 606 Fifth Avenue. The tenant is the Eurasian Art Galleries, at present occupying the structure as a New York outlet. Adolf Teschner was the broker, Anthony Falleri acted as associate broker in the transaction.

The building at 1,518 Lexington Avenue, a five-story apartment with stores at the southwest corner of Ninety-eighth Street, has been leased by Ernest N. Alder and another to the East River Leasing Corporation, Daniel Bernath president, for three years from Jan. 3d next, the rent to be $6,000 a year.

Loft, Inc., has sold to the 266 West 125th Street Realty Corporation the lease held from the United Cigar Stores Company of the premises at 264-266 West 125th Street and 263-265 West 124th Street.

The lease of 44 Trinity Place, running through the block to 81 Greenwich Street, held by the 44 Trinity Place Corporation from the Lassen Realty Company, has been extended for five years from October 1, 1933, with the proviso that the landlord may cancel this lease on ninety days' notice on paying to the tenant the sum of $70,000. And in this building the 44 Trinity Place Corporation subleased to the Baum-Gold Restaurant Corporation the basement and first floor for five years from Aug. 1, 1933, the annual rent to be from $13,500 for the first year to $15,500 for the last year.

REAL ESTATE EXCHANGE

Sales Prices and Bid and Asked Quotations.

Trading yesterday at the New York Real Estate Securities Exchange showed these three issues dealt in:

Sales.		Open.	High.	Low.	Last.	Ch'ge.	Net
5	General Motors 6s, Bldg. 6s, 1948	98	98	98	98	..	
1	New York Athletic Club 6s, 1946	98½	98½	98½	98½	—	½
1	2 Park Av. Bldg. 6s, 1941	90¼	90¼	90¼	90¼	—	¼

Quotations.	Bid.	Asked.
The Alden 6s, 1928-41	98½	..
Bway.-Barclay Office Bldg. 6s, '41	97½	..
42 Broadway 6s, 1939	99½	..
50 Broadway 6s, 1946	95	..
61 Broadway 5½s, 1950	93	..
165 Broadway 5½s, 1951	..	88½
Chesebrough Bldg. 6s, 1948	98½	..
43 Exchange Place 6s, 1938	98½	..
Equitable Office Bldg. 5s, 1952	87½	..
103 East 57th St. 6s, 1927-41	97½	..
10 East 40th St. 6s, 1931-40	..	95
51 5th Av. 6s, 1945	97½	..
55 5th Av. 6s, 1944	95	..
Graybar Bldg. 5s, 1946	88	..
General Motors Bldg. 6s, 1948	98	99
Harriman Bldg. 6s, 1951	100	100½
Insurance Centre Bldg. 6½s,'45,x 81k	..	96
Do w 81k	93	..
111 John St. 6s, 1948	97	100½
Lincoln Bldg. 5½s, 1953	92	..
Lincoln Hotel Properties 6½s, 1941	97	..
Liggett Bldg. 5½s, 1952	90	..
Mortgage Bond Corp. of N.Y. 6s,'35	87	..
Millinery Centre Bldg. 7s, 1944	95	..
Muhson Bldg. 6½s, 1939	97½	..
New Weston Hotel Annex 6s, 1940	97½	..
New York Athletic Club 6s, 1946	98½	..
The Olcott 5½s, 1926-31	90	..
Park Lane Corp. 6½s, 1943	88	..
Park Royal Hotel 6½s, 1927-33	90	..
2 Park Av. Bldg. 6s, 1941	90½	..
610 Park Av. 6s, 1940	98½	..
655 Park Av. 5½s, 1934	98¼	..
Realty Associates Sec. Corp. 6s,'42	85	..
Real Estate Board Bldg. 7s, 1946	96	98
Roxy Theatre 6½s, 1928-40	98½	..
Savoy-Plaza Hotel 6s, 1945	92½	95
Do 5½s, 1938	87½	..
Trinity Bldgs. Corp. 5½s, 1939	100	102
Wadsworth Bldg. 5s, 1953	98	..
Westinghouse Bldg. 6s, 1926-39	99	..
Woodbridge Bldg. 5½s, 1941	..	95

TRANSFERS RECORDED.

Sixty-fifth Street, 45 East, 28 by 100.5; Anna C. Ewing to Council of Foreign Relations, Inc.

One Hundred Twenty-ninth Street, 117 East, 24.10 by 99.11; 119 East 129th Street Corporation to Henry H. Cording, Yorktown Heights, N. Y.; mortgage, $14,925.

Eighth Avenue, northeast corner of 126th Street, 24.11 by 100; 615 West 113th Street, Inc., to John Curcio; mortgages, $86,000.

One Hundred Thirty-ninth Street, 211 West, 17 by 99.11, and 231 West 136th Street, 17 by 99.11; Deronda Holding Company, Inc., to Graham Holding Company, Inc., 1,472 Broadway.

One Hundred Fourteenth Street, 606 West, 14 by 100.11; Jeremiah F. Donovan to Patrick Fleming, Belle Harbor; mortgages, $16,750.

Stanton Street, 112, 23.5 by 80; Isidor Blei, et al., to Aron Streit, Brooklyn; mortgages, $27,840.

Sixty-fifth Street, 21 East, 22 by 100.5; Fanpal Realty Corporation to Paul Braus; mortgage $95,000.

One Hundred and Fifteenth Street, 160-162 East, 54 by 100.11; William D. Forster to City of New York; consideration, $53,000.

One Hundred Fifteenth Street, 158 East, 27 by 100.11; Carmela Messuri to same; consideration, $25,000.

One Hundred Nineteenth Street, 15 East, 25 by 100.11; Seventy-seven Realty Company, Inc., to New Utrecht Realty Company, Inc., 7,061 Broadway; mortgages, $23,000.

APARTMENT LEASES.

S. S. Campbell, vice president of Chase National Bank, in 280 Park Avenue, between Forty-eighth and Forty-ninth Streets; Robert H. Loeb, member of Stock Exchange, in 480 Park Avenue, northwest corner of Fifty-eighth Street; Mrs. Edna Johnson, in 425 East Fifty-first Street, between First Avenue and East River, from Mrs. Ruby Blackmer; Pease & Elliman, brokers.

Sheldon T. Coleman of Rumson, N. J., member of Stokes, Hodges & Co., stock brokers, eleven rooms in 580 Park Avenue, from Ambrose Clark estate; J. Henry Smith in 1,030 Park Avenue, from Miss Agnes Brebner; Mrs. M. de Tour Lentilhon, in 15 Park Avenue, from Fred F. French Companies; Mrs. K. Graham Dunwoody, in 130 East Sixty-sixth Street; Mrs. Lawrence J. Mead, broker.

Edwin K. Norton, in 128 East Sixty-ninth Street; Charles W. Boyce, in 333 East Forty-first Street; Bluford H. J. Bolter, in 277 Park Avenue; Michael G. Pasca, in 1,225 Park Avenue; Milton E. Trimble, in Beaux Arts Apartments, 310 East Forty-fourth Street; Douglas L. Fillman & Co., brokers. Silas W. Howland of Root, Clark, Buckner, Howland & Ballantine, attorneys, third floor, in cooperative at 79 East Seventy-ninth Street from Major Charles H. Wilson; Burgoyne Hamilton Company, broker.

PLANS RECREATION CENTRE.

Bronx Group Will Erect Rink to Cost $100,000 on Jerome Avenue.

Plans of a one-story roller skating rink to be erected on the west side of Jerome Avenue, 65 feet north of 190th Street, were filed with the Bronx Bureau of Buildings yesterday. The cost is estimated at $100,000 by J. P. Boyland, architect, who designed the structure for the Leonia Hilding Corporation. The site is 252.50 by 100 feet.

Plans of two playhouse and comfort station structures were filed by the city. Each building will cost $14,000 and will occupy a site 34 by 29.6 feet. One will be in St. Mary's Park, on Park Drive, from Trinity Avenue to St. Mary's Street. The other will stand in Crotona Park West, on the east side of Fulton Avenue, 70 feet north of 173d Street.

MANHATTAN BUILDING PLANS.

Broadway, Southeast corner of 145th Street, two-story office and store, 99.11 by 100 feet; Lime Investing Company, owner; A. E. Schaefer, architect; cost $75,000.

Alterations.

Madison Avenue, Fourth Avenue, Twenty-sixth and Twenty-seventh Streets, to offices, &c.; New York Life Insurance Company, owner; William S. Gregory, architect; cost, $15,000.

QUEENS REALTY SALES.

Trading at Belle Harbor and Long Island City.

Joseph Fybush sold a plot 60 by 100 feet on the east side of Beach 138th Street, south of the Boulevard, Belle Harbor, through William F. Brunner, who also sold for Elizabeth Blake a plot 80 by 100 feet on the west side of Beach 127th Street, 231 feet south of the Boulevard. Through the same broker L. Schevrien sold a plot 80 by 100 feet at the northwest corner of Beach 126th Street and Newport Avenue, Belle Harbor.

Mrs. Pauline C. Hansen sold to Antonio Giacomini a two-family house with three-car garage at 31-59 Fifth Avenue, Long Island City. The parcel was held at $18,000, according to Philip W. Abatelli, the broker.

Investor Buys Bronx Corner.

Louis de Louis sold a plot 100 by 107 feet at the southeast corner of Bussing and Ely Avenues to an investor. The Alfieri Realty Company acted as broker.

SIXTH AVENUE CORNER SOLD

Apartment at Fifty-fifth Street Goes to Plaintiff in Foreclosure.

A foreclosure action against Period Antiques, Inc., and others to recover a $493,579 judgment and $75,943 in back taxes resulted in the sale yesterday of the fifteen-story apartment house with stores at 1,349-57 Sixth Avenue, southwest corner of Fifty-fifth Street, to the plaintiff, Bethlehem Properties, Inc., Floyd de L. Brown, president, for $1,450,000. The sale was subject to a prior lien of $1,400,000. The site is 100.5 by 100 feet. James R. Murphy acted as auctioneer.

Other auction results yesterday were:

By HENRY BRADY

West 196th Street, 609-15, 100x121.4; six-story apartment house; due, $157,468; taxes, etc., $5,404; to Lawyers Mortgage Company, plaintiff, for $155,000.

By JOSEPH P. DAY

Ogden Avenue, east side, 125 feet south of 167th Street, 100x247.6, through to Nelson Avenue, 75.2x108.1; vacant; due, $17,215; taxes, etc., $277; mortgages, $17,500; to Dan Weil, plaintiff, for $18,000.

East 226th Street, south side, 155 feet east of Barnes Avenue, 50x114; due, $3,494; taxes, etc., $326; to B. Vassacci for $4,250.

By JAMES R. MURPHY

Williamsburg Road, south side, 22.2 feet west of Holland Avenue, 16.1x53.3; vacant; Helen Sperber against Jennie Lapoja et al; due, $4,381.46; taxes, etc., $440.99; to the plaintiff for $3,000.

LOANS TOTAL $138,914,672.

Aggregate for 11 Months Reported by New York Title Company.

Loans totaling $138,914,672, secured mainly by mortgages on apartment houses and dwellings, were made during the first eleven months of this year by the New York Title and Mortgage Company, it was announced yesterday.

The loans were distributed as follows: Manhattan and Bronx, $90,588,966; Brooklyn, $20,491,471; Long Island, $11,006,496; Westchester, $7,026,251, and Staten Island, $801,485.

Sells 40 Acres on Long Island Sound

The Columbus Syndicate of Columbus, Ohio, sold a forty-acre parcel fronting 1,000 feet on Long Island Sound at Belle Terre, Port Jefferson, Suffolk County, held at $10,000. Part of the property was acquired by Emmett J. McCormack and the remainder by James P. McAllister of this city. L. C. Clarke, Inc., the broker, also arranged a sale of the Barker Hotel in Port Jefferson to C. K. Marvin, who intends to operate the structure next May.

MANHATTAN. MANHATTAN. MANHATTAN. MANHATTAN.

AN ARISTOCRAT AMONG BUILDINGS

why not your Name.. on this directory?

Even the most impressive firm name acquires added prestige from appearing on the directory of a magnificent building.

Even the finest building acquires added prestige from substantial and widely-known tenants.

It is no accident that these two things usually go together.

The following firms are among those who have rented large space in the new Lincoln Building.

Lincoln Building DIRECTORY

ATLAS STEEL CASTING CO.
THE BEEKMAN ESTATE
WM. L. BOTTOMLEY & A. J. WHITE
CHATHAM PHENIX NAT'L BANK & TRUST CO.
CONTINENTAL OIL CO.
CORTLANDT TRADING CO.
CURTIS PUBLISHING CO.
CURTIS-MARTIN NEWSPAPERS, INC.
EQUITABLE LIFE ASSURANCE SOCIETY OF U. S.
W. F. ETHERINGTON & CO.
ANTON G. HARDY
HARRIS, FORBES & CO.
HILL DIESEL ENGINE CO.
HOOKER ELECTROCHEMICAL COMPANY
JESSUP & MOORE PAPER CO.
LIFE PUBLISHING CO.
LITTLE, BROWN & CO.
MICWIEL COMPANY
MOUNTAIN MILL PAPER CO.
NEW ENGLAND MUTUAL LIFE INSURANCE CO.
O'BRIEN, BOARDMAN, CONBOY, MEMHARD & EARLY
PORTER & TAYLOR
PAUL PLUNKETT & CO.
REPUBLIC IRON & STEEL CO.
JOHN J. ROBINSON
ST. REGIS PAPER CO.
UPTOWN CLUB
WOODWORTH, LOUNSBERY & COMPANY

You are invited to visit the building. Elevators now running

THE NEW LINCOLN BUILDING

FORTY SECOND STREET AT MADISON AVENUE
53 STORIES FACING GRAND CENTRAL

PEASE & ELLIMAN INC.
Renting Offices 51 East 42nd Street
Telephone Vanderbilt 10447, Department C
MAIN OFFICE 485 Madison Ave. New York City BRANCH OFFICE 45 Liberty Street
Dwight P. Robinson & Co., Inc., Builder
J. E. R. Carpenter, Architect

MANHATTAN. MANHATTAN.

Lofts & Offices
—FULL COMMISSION TO BROKERS—

34 East 12th St. cor. University Pl. Lofts 30 x 80
42 West 15th St. Lofts 25 x 103
11 West 17th St. Lofts 27 x 92, also half lofts
112 East 19th St. No manufacturing Night and Sunday service Offices 600 to 1200 sq. ft.
37 West 19th St. Lofts 25 x 92
141 West 20th St. Lofts 25 x 92
36 East 22nd St. Lofts 30 x 100
136 West 22nd St. Lofts 41 x 100
19 West 24th St. Lofts 50 x 100
28 West 25th St. Lofts 50 x 100
15 West 26th St. Lofts 50 x 40
45 West 27th St. Lofts 50 x 100
1245 Lexington Ave. bet. 84th and 85th Sts. 2nd Floor—15 x 36
11-15 Union Square cor. B'way and 15th St. 77 x 107 12,000 sq. ft.
653 1st Ave. bet. 37th & 38th Sts. Loft 4500 sq. ft. Basement 3500 sq. ft.
97 5th Ave. Corner 17th St. Lofts 30 x 100

BASTINE REAL ESTATE AND INSURANCE 70 EAST 42 ST. Exclusive 2-3100

Algonquin 7529 BASTINE & CO. Inc. 112 E. 19th St.

REAL ESTATE.

SUBURBAN APARTMENTS
COUNTRY ESTATES
BUSINESS PROPERTY
Managed Rented Sold
KENNETH IVES MANAGEMENT
Bar Building 17 East 42 St.
White Plains, N. Y. New York, N. Y.
White Plains 2444 Murray Hill 6039

MANHATTAN.

Daylight Offices
Small and Large Units
From $35 Monthly
S. E. Cor. 8th Ave. at 43rd St.
276 W. 43rd St.
Lowest rentals this wonderful location. Representative on premises.

907 BROADWAY at 22nd HESS 2700 AL Concessio
Business Properties Mortgages

692-4 Broadway
Cor. 4th Street (BLOCK FRONT)
18,000 SQ. FT.
Entire Floors and Divided Units
LIVE STEAM
Light on All Sides
All Types of Manufacturing
Sprinklers, 5 Elevators, Night Service
Mr. Tuomey
1107 Broadway ADAMS & CO. Chelsea 2000

FOR SALE
29 East 37th Street
25 x 98.9
Seventeen Rooms & Five Baths
Elevator Possession
Horace S. Ely & Company
76 William Street Tel. John 0200

Offices Showrooms
SMALL AND LARGE UNITS
174 MADISON AVE., Cor. 33rd St.
Also Corner Store 20 x 25
Apply Premises or Phone Ashland 9122

HAVE YOU THOUGHT OF GIVING a year's subscription for The New York Times to a friend for New Year's? The editorial page lists rates for the United States and other countries.—Advt.

REAL ESTATE—Other Cities and Towns.

MIAMI BEACH
Season Rentals
APARTMENTS — BUNGALOWS — HOMES
Exceptional listings.
WRITE—WIRE
J. GESCHEIDT, INC.,
Wm. Penn Hotel Bldg., Miami Beach, Fla.

SHERIFF'S SALES.

Henry Brady
SHERIFF'S AUCTIONEER.
SELLS AT PUBLIC AUCTION.

today, Friday, the 27th day of December, 1929, at 10 o'clock in the forenoon at 639 East 16th Street, New York City, all the right, title and interest which the defendant Rialto Service Corp., had on the 8th day of December, 1929, or at any time thereafter of, in and to: Five Sightseeing Buses, Pierce-Arrow Motor No. 9212043, 9212044, 9212072, 9212070, 9212069. Seven buses White Motor No. 129834, 129695, 129611, 129704, 129694, 129836, 130595. Terms cash.

CHARLES W. CULKIN,
Sheriff of New York County.
LOUIS RESSLER, Deputy Sheriff.

Classified Advertising Forms Close 8:30 P. M. Friday for Sunday Edition

Advertisers wishing to insert classified undisplay announcements in the Sunday edition of The New York Times under Apartments—Rooms—Real Estate—Board of Country Board—must have their copy in The Times office by 8:30 P. M. Friday. All advertisements received later are subject to omission.

WEST SIDE APARTMENTS.

136 WEST 55 St.
Near 6th Avenue
NEW FIREPROOF BUILDING JUST COMPLETED
Now Showing
1 and 2 Rooms
with bath, serving pantries, electrical refrigeration, generous closet space, most modern in every respect.
Rentals that begin at
$83.38 per month
Including Hotel Service
Furnished If Desired
Renting Agents On Premises

820 West End Ave.
S. E. Cor. 100th St.
New Fireproof 16-story building
3-4-5 remarkable rooms
Extra Bath and Dining Alcove
Exceptional off-season prices
Ground Floor, 3 Rooms
Doctor's Apartment
Representative on Premises, or
O. O. OFFENBERG & CO., Inc.
343 Lexington Ave.
Ashland 6928

WEST SIDE APARTMENTS.

Hotel Windsor
58th St. at 6th Ave.
MIDTOWN'S FINEST APARTMENT HOTEL
A Step from Central Park
1-2-3 ROOMS
Serving Pantries
Furnished or Unfurnished
Now Leasing at Lowest Rentals
Telephone Circle 8300

252 W. 85th St.
Bet. Broadway & West End Ave.
5-6 Rooms
extra bath and wash basin
Lowest rental on West Side
AGENT ON PREMISES OR
O. O. Offenberg & Co., Inc.
343 Lexington Ave. at 40th St.
Ashland 6928-29

Mortgage Loans.

FIRST AND SECOND MORTGAGES. All amounts; New York and suburbs. Prompt decisions. Principals only. SAGE MORTGAGE CORP. 51 Chambers St., New York.

FIRST MORTGAGE Money available for Manhattan real estate. Dellicos, 116 West 34th.

Houses—Manhattan & Bronx.

77TH AV., 70 (at 14th St.)—Lease 25 rooms, 7 baths; steam heat, showers; arranged for furnished rooms.

51ST ST., 7 EAST—20x102, four-story stone residence, 14 rooms, 3 baths, newly decorated; attractive price. Mr. Haynes, Murray Hill 1100.

Houses—Brooklyn.

BEAUTIFUL one-family, newly decorated, vacant, detached; garage; price $10,500; cash $1,500; bank mortgage $6,000. Owner, Dewey 4301.

INVESTMENT, choice location; beautiful home; $12,000 cash; very liberal terms. Atlantic 0625.

Houses—Queens & Long Island.

LYNBROOK—Dutch Colonial, 6 rooms, bath, sun parlor, decorated, all improvements, near all conveniences, garage; rent $75 per month; this and many others. Schratwieser, 70 Atlantic Av., Lynbrook, N. Y. Open daily and Sunday.

Houses—Westchester County.

BRONXVILLE—Houses and apartments of every size and price for sale and to rent. Send for illustrated folder.
WILLIAM WATSON, INC.
120 Parkway Road. Bronxville 1773.

ESTATE FOR SALE OR DEVELOPMENT. 200 acres, modern Colonial brick mansion (steel and concrete), 30 rooms, 8 baths; also several out buildings; own water system, garage, &c.; Westchester's most exclusive section; 1 hour from Grand Central. Administrator, Box 107, Station O, New York.

Houses—New Jersey.

RIDGEWOOD, N. J.—Send for revised picture list reasonably priced dwellings. Realty Exchange, 17 Broad St. Open Sunday.

RUTHERFORD, Bergen County, N. J.—Free picture list houses for sale and rent. Write Van Winkle Co., Rutherford, N. J.

Houses Wanted.

WE are in the market to buy and lease any property, including building lots, in New York, Brooklyn or anywhere, providing terms can be arranged. What have you to offer?
SEDGWICK MANOR REALTY CORP., 1,540 Broadway, Suite 1812. Bryant 9080.

Lots—Queens & Long Island.

CLINTON AV. (Brooklyn)—For sale or exchange, most beautiful residence on an apartment plot; finest location; particulars from owner; inspect protected. Phone Prospect 6305.

HIGH-CLASS Westchester estate, 1½ acres, equity $35,000, for income property or farm within 15 miles; may add cash. GRAUTE, 212 East 17th St.

WILL exchange several parcels of lots located in Bronx for apartment houses in Bronx or Brooklyn. Wolf Schwartz, 26 Court St., Brooklyn, Room 810. Triangle 6368.

Real Estate for Exchange.

Buildings and Factories.

Manhattan & Bronx.

408, WEST—12,000 square feet set; 3-story building for manufacturing or storage; 200 pounds capacity; 2 elevators; lease 35c per square foot. Joseph P. Day, 932 8th Av. Columbus 6771.

BROADWAY, N. E. cor. 156th St. For Lease.
Two-Story Building,
suitable for bank, automobile showroom, restaurant, &c.
Ennis & Sinnott, 17 East 49d St.

LOWER Bronx, at bridge; modern one-story brick; 10,000 square feet; no columns; two driveway doors; 40 cents square foot. Technical Service Co. Fitzroy 6472.

1-STORY, new, 100x100; East Bronx; $43,000, terms. Cohen, Harlem 4637.

Brooklyn & Long Island.

LONG ISLAND CITY.
5,000 to 300,000 SQ. FT. SPACE.
IMMEDIATE OCCUPANCY.
OR WILL BUILD TO SUIT.
ROMAN GALLMAN COMPANY.
BRIDGE PLAZA. STILLWELL 7600.

FACTORY BUILDINGS.
PERFECT CONDITION, ALL DAYLIGHT.
Concrete building, 36,000 square feet.
Brick building, 36,000 square feet.
Brick building, 33,000 square feet.
Also vacant land adjacent
Immediate possession. Anxious to sell.
JAMES B. FISHER CO.,
160 Remsen St., Brooklyn.
Triangle 2200.

New Jersey.

LOFTS. Any kind. FACTORIES.
JERSEY CITY, HOBOKEN, UNION CITY.
Bernfeld, Inc., Union City, N. J. Union 2500.

Lofts—Manhattan & Bronx.

56TH, 155 WEST—25x100 feet; suitable light manufacturing. Circle 1564.

BROADWAY, 696-702 (cor. 4th St.)—First loft, 72x135; fireproof; sprinklers. L. J. Carpenter, 78 Maiden Lane.

GRAND ST., 219 (62 Orchard St.)—Lofts. Inquire Ridley's elevator operator; premises.

GREENWICH VILLAGE—2d and 3d floors, 23x68, 182 Christopher St.; machine work or manufacturing; reasonable. HIBBS, 26 8th Av. Chelsea 8560. Open evenings.

12 EAST 12TH STREET.
60x100; 100% Sprinkler.
All or Part of Four Floors.
EXTREMELY LOW RENT. A BARGAIN.
Room 1706, 110 East 42d Street. Ashland 3064.

319-325 EAST 64TH ST.
Suitable for woodworker; 100% sprinklered; exceptionally low insurance rate; large freight elevator.
SECOND FLOOR .....6,100 FT.
THIRD FLOOR .....8,500 FT.
FOURTH FLOOR .....8,100 FT.
APPLY SLOANE & MOLLER, INC., 316 East 63th St. Regent 5604.

Light, Desirable Manufacturing Lofts. Steam heat, elevators; immediate possession. Biescker Co., 123; 25x100.....$1,300
24th St., 133 West; 25x100.....$1,300
26th St., 343 West; 65x100 (200 lbs.)...$3,200
Phone Owner, Wisconsin 0215.

LOFTS—SHOWROOMS—OFFICES.
Better space at lower rates.
24-hour service; $35 up.
893 BWAY., cor. 4th St.

FINE LOFT, $75; 24-HOUR SERVICE. Taylor Bldg., 20 West 22d. Gramercy 6095.

Lofts—Brooklyn & Long Island.

LOFTS to let, all light. Inquire L. Hirsch, 47 Thames St., Brooklyn. Pulaski 0900.

Stores—Manhattan & Bronx.

28TH, 2 WEST—Store, suitable any business; immediate occupancy; reasonable. Bruck.

42D, 235 WEST—Store No. 2 to sublease. Inquire within or telephone Wisconsin 0628.

72D, 245 WEST—Store, basement, 30x100; good business location. Bryant 7212.

BELMONT AV., 2,477 (Bronx)—Store. Janitor or Fischer Co., 226 West 34th.

MADISON AV., 1716 (33d)—Corner store, 20x 23; full basement; exceptional opportunity; busy transient neighborhood. Apply Room 702 or Ashland 0123.

Stores—Brooklyn & Long Island.

FLATBUSH AV., CORNER CHURCH, 980. One store, immediate possession, in the Times Square of Flatbush; 17 feet by 85 feet 4 inches. For further particulars inquire I. M. Kait, 26 Court St., Brooklyn. Triangle 2680.

WILLIAMSBURG SAVINGS BANK BUILDING.
Rare opportunity to secure ideal space (1,464 sq. ft.) at a very low rental, situated on 10th floor (corner); it offers unlimited possibilities to any line of business seeking the best location in Brooklyn; sublease to May 1, 1932. Phone Nevins 2367.

100% LOCATION; short term; store or part of store. 406 Fulton St.

Stores—Miscellaneous.

READING, Pa.—2 new stores, central Main St. for rent; any business; 120-foot show windows. Back, owner, 134-136 North 8th St.

Offices—Manhattan & Bronx.

5TH AV., 175—FLATIRON BLDG.

Unexcelled location for district sales and executive offices; 10 transit lines within one block; rentals reasonable; evening inspections by appointment; light and service unsurpassed; telegraph office and subway station in building; flexible units from $30 per month. ADAMS & CO., Inc., BLDG. MANAGER'S PHONE, ALGONQUIN 6855.

5TH AV., 522 (GUARANTY TRUST BLDG.). Furnished or unfurnished, 2 private offices and reception facing 5th Av.; excellent light; suitable commercial artist or jeweler. Baumeister-Baumeister, 522 5th Av. Murray Hill 3816.

5TH AV., 522 (at 44th St. Guaranty Trust Building)—Limited amount of office space available for immediate or May 1 occupancy; at attractive rental. Apply Room 532, 522 5th Av.

5TH AV., 551 (Broadway, 925)—Mahogany furnished offices, $30; desks, $15; mail, $4; complete business service; switchboard, stenographers, information desk. Springer.

5TH AV., 170 (southwest corner 22d St.)—Light offices, various sizes; $45 a month up; full service. Supt. on premises or ADAMS & CO., 1,107 Broadway. Chelsea 2000.

5TH AV., 551—Private, exclusive office, with use of reception room; only highest type tenant entertained; terms discussed. Vanderbilt 8925.

5TH AV., 425 (Room 500)—Large, light office, suitable any business; $75; telephone; stenographic service optional. Ashland 7907.

5TH AV., 307—Choice furnished offices, complete telephone, stenographic service. 14th floor.

5TH AV., 246—Furnished office; stenographer, telephone; messages taken; $30 monthly. Brick.

7TH AV., 370 (adjoining Pennsylvania Station)—Large and small light offices; no manufacturing. Tel. Resident Agent, Pennsylvania 4488.

27TH ST., 31-33 EAST—Offices and show rooms; $30 per month and up; opposite N. Y. Life Building. Inquire on premises or Spear & Co., Inc., 225 5th Av. Ashland 4200.

28TH ST., 37-39 EAST.
Near Madison Av.; offices $20 a month up. Supt. on premises or ADAMS & CO., 1,107 Broadway. Chelsea 2000.

41ST ST., 18 EAST (Grand Central Zone)—Small, desirable offices at very reasonable rentals; agent on premises.

42D ST., 224 WEST—Splendid light offices in new Times Square building; opposite Commodore Athletic Club; low rents; $25 up. The Freeman Co. Fitzroy 6472.

42D ST., 7 EAST—Private office and reception room; fully furnished, free light; sublet $100 monthly. Room 706.

42D, 41 EAST—Attractively furnished, 2-6 months, suite, large, small; with entrance hall; best location. Room 1720.

43D, 41 EAST (804)—Private, furnished, service. Murray Hill 2681.

45BROADWAY, 1,650 (51st)—Private furnished office; telephone service; $35. Lindsley, Room 430.

BROADWAY, 225—Office and desk space in attorney's office; reasonable; fine location. Room 1012.

BROADWAY, 1,147—Private office or desk room, accountant's suite; services optional; low cost. Room 603.

BROADWAY, 221 (Room 500)—Private furnished office, full service, $25; mail, $2.

CEDAR, 27—Large, light room in attorney's office, with use of outer office. Room 607.

CHURCH ST., 30 (Room 408)—Furnished suite, private office; desk room, whole or in part. Telephone Cortlandt 2056.

CHURCH ST., 128—Private furnished office; full service, $20; mail, $2.

MADISON AV., 373-175.
Northeast corner 23d St. and Madison Av., Burrel Building; daylight offices at reasonable rental; representative on premises.

Offices—Manhattan & Bronx.

SUBLET approximately 2,400 square feet, new building on Broadway half block below Wall St.; possession Jan. 1; exceptional light and excellent view of harbor; will rent at considerably less than rental asked for similar space in same building, but will deal with principals only; our clients have two floors in same building and will sublet this portion at a sacrifice. Inquire of J. C. Berkwit & Co., Inc., 25 Beaver St., New York, Bowling Green 8606.

EXCEPTIONAL OFFICE SPACE.

Many attractive features; sublease, bargain; entire floor Salmon Tower Building, or subdivided into acceptable units. See Mr. Stuart, 22d floor, 11 West 42d St. Lackawanna 9500.

1,183 BROADWAY.
MATTHEWS BUILDING.
Light, attractive units from 350 square feet up for offices and showrooms; full office service; moderate rentals. Agent on premises or ADAMS & CO., 1,107 Broadway. Chelsea 2000.

OFFICES.
Light and cheerful; $25 up. Agent, 156 West 44th.

SINGLE room office, completely furnished. Room 1103, 225 Broadway. Tel. Barclay 4522.

OFFICE FOR RENT—Large, light, facing 5th Av. Salmon Tower Building. Room 1090, 11 West 42d St. Longacre 1526.

ACCOUNTANT or realtor to share expenses of small office. Ashland 6372.

Desk Room—Manhattan & Bronx.

5TH AVENUE—$2.50 PER MONTH. Superior mail and telephone privileges. Only $2.50 for complete permanent service. No room number necessary with this service. Cooperation invited. Desk available. Established 1915.
CLARK SERVICE COMPANY.
509 5TH AV., NEAR 42D ST.

5TH Av., 246—Private desk; stenographer, telephone, messages taken; $10 monthly. Bruck.

26TH, 15 EAST—Desk room, mailing privilege; reasonable. Room 1914. Lexington 9333.

43D, 123 WEST—Desk space, $15; mail, telephone service, $5. Room 1135.

BROADWAY, 1,472 (42d St.)—Desks available; good location; also permanent or dependable mail, telephone privileges; private boxes. Room 618.

BROADWAY, 1,472—To one preferring a clean, wholesome atmosphere, we offer a stationary desk, including directory listing and name on door; also permanent mail and telephone privileges, $2.50. Suite 913.

MADISON AV., 51 (36th)—Outstanding building tower, service. (3311.) Ashland 1037.

PUBLIC STENOGRAP

Apartments Furnished—Manhattan.

Apartments of One, Two Rooms.

21ST ST., 214 WEST—Leaving for California for six months, must sublet my well furnished 2-room suite, private bath and shower; suitable for 2; high class residential hotel; full service; bargain; quick action. Mrs. Lincoln, Hotel Greystone, Schuyler 1860.

26TH ST. (126 West End Av., northeast corner. The Marco)—New building; 1 and 2 rooms in highest type modern apartment hotel; serving pantry, foyer and exceptional closet space; maid service included; very fine furnishings if desired; low lease rates; these are very unusual bargains. See Mr. Leach.

26TH ST., 306 WEST.
HOTEL SCHUYLER ARMS.
Two rooms, bath, kitchenette, $22 weekly up, including maid service; lounge, gas.

26TH, 229 WEST (between Broadway and West End Av.)—HOTEL ALEXANDRIA.
An atmosphere of home refinement, real comfort; service and restaurant unexcelled. One-room suites, from $17.50 weekly. Two-room suites, from $125 monthly.

26TH, 305 WEST—COMFORTABLE 2-ROOM SUITE, WITH BATH, $21 WEEK; SINGLE ROOMS, $9 WEEK UP; INCLUDES FULL HOTEL SERVICE.

HOTEL CLENDENING, ACADEMY 3610.

106TH, 309 WEST—Exclusive house, large one room apartment, fireplace, separate bath.

136TH, 545 WEST (Broadway)—2 rooms, kitchenette, $30; modern elevator apartment.

138TH, 634 WEST—Large living-bedroom, private bath, real kitchen, abundant hot water, steam, reasonable; quiet private house.

GREENWICH VILLAGE—Moderate rentals for attractively furnished studio apartments; fireplaces, kitchenettes, baths. Stuyvesant 1003. Evenings, Chelsea 2631.

GREENWICH VILLAGE (6 Bank St.); attractive apartment, all improvements, $45. Watkins 6290.

MORNINGSIDE DRIVE, 190 (130th)—Delightful location. Heights, overlooking Morningside Park; residence club, near Columbia; attractive general reception rooms, dining room; complete housekeeping suites, suitable 2-4 persons; $16-$25-$30.

MURRAY HILL SECTION—Attractively furnished two rooms and bath; Frigidaire; non-housekeeping; will rent for two or three months. Phone Bowling Green 6500.

RIVERSIDE DRIVE—Front apartment, living room, bedroom, kitchenette, bath; mahogany furniture; Oriental rugs; 157th subway; $125. Billings 5617.

WEST END AV., 806 (corner 82d St.)—Choice 1 and 2 room suites, sensibly priced; newly furnished; foyer, serving pantry with electrical refrigeration, luxurious baths; full hotel service; moderate priced restaurant with no extra charges for serving in apartment; roof solarium; a pleasant place to live, with abundant light and air; reference. The Windermere. Phone Schuyler 8560. Mr. Ritchey.

TWO ROOMS, hotel apartments, nicely furnished; large, light, airy; facing parks at Tudor City with fine view over city; golf course and other Tudor City features and services. Phone Mr. Darling, rental agent. Vanderbilt 8860.

SUBLEASE—Penthouse, 2 rooms, housekeeping, luxuriously furnished; furniture for sale; will sacrifice to immediate buyer. Call Schuyler 5843.

Apartments of Three, Four, Five Rooms.

49TH, 124 EAST—Convenient location, four rooms, including kitchen; $275. Caledonia 1947.

50TH ST., 223 EAST—Attractively furnished three rooms; light; select neighborhood; elevator; reasonable.

51ST, 439 EAST—4 rooms, charmingly furnished, $250, in cooperative building; owner called Abroad. Phone Chase, Wickersham 8497.

60TH, 30 EAST—Choice 3-room Apartments for the Winter (4 months); in excellent location, with full hotel service. Hotel Le Salle. Volunteer 3800.

64TH ST., 17 WEST—Something new; tastefully furnished; elevator; 2 rooms, complete kitchen, bath, Frigidaire, piano; from $120 to $145.

60TH ST., 225 WEST.
THE WILSONIA.
APARTMENTS OF UNUSUAL CLEANLINESS
AT VERY REASONABLE RENTALS.
Three rooms, bath and kitchenette, $90 up; completely furnished; telephone and elevator service; maid service if desired; no objectionable or questionable tenants; references.

69TH, 11 WEST—4-room apartment; $225. Trafalgar 0614. Mrs. Marvelous.

74TH, WEST—4 rooms, twin bedrooms; new building; sacrifice; $145. Endicott 8158.

50TH, 111 EAST—5 rooms, 3 baths, beautifully furnished; woodland view; duplex; attractive price. Butterfield 2273.

101ST, 74 WEST—CLARKSON 1355.
3 rooms, nicely furnished apartment, cozy, homelike, hot water, steam, electricity; $15.

103D, 302 WEST—SPECIAL THREE-ROOM SUITE, $30 WEEK; FOUR-ROOM SUITE, $35 WEEK.
INCLUDES FULL HOTEL SERVICE.
HOTEL CLENDENING, ACADEMY 3610.

108TH, 253 WEST—Elevator apartment, 4 rooms, nicely furnished; clean, light, reasonable.

109TH, 201 WEST—2 rooms; real kitchen; bath; no lease; all front; elevator; $65 monthly. Call after 6.

113TH, 535 WEST—2-room, 4 sunny rooms; elevator; piano; two bedrooms; $140.

163D, 611 WEST—4, 5 rooms; beautifully furnished; reasonable. Washington Heights 5460.

163D, 611 WEST—4, 5 rooms; beautifully furnished; reasonable. Washington Heights 5460.

CENTRAL PARK WEST, 370—To sublet, 3 large, light, beautifully furnished rooms; $110. Phone for appointment, Riverside 7074.

GREENWICH VILLAGE (54 Barrow, near Christopher St.)—Subway station; new furnishings; $75.

RIVERSIDE DRIVE, 51 (78th)—3-5 rooms; decorations, furniture; immaculate; Frigidaire; long, short lease; maid service optional; reasonable.

SUTTON PLACE—3-room apartment, sublet furnished for a few months; going South. Wickersham 2589.

GEORGE WASHINGTON HOTEL,
STUDIO APARTMENTS,
144 EAST 24TH, AT LEXINGTON AV.

Tastefully furnished 3-room suites, consisting of living-room with studio windows, bedroom, housekeeping kitchenette, bath; $30 weekly, including linen and complete hotel service from George Washington Hotel adjoining; all hotel facilities available to tenants; long or short term leases. Inquire Joseph Kahn, 144 East 24th St. Gramercy 1920.

FOUR and five rooms, bath, attractively furnished, large, airy; unusual closet space, electrical refrigeration; reasonable rents; short or long lease; golf and other exclusive Tudor City features. Phone Mr. Darling, rental agent. Vanderbilt 8860.

MUST sell my beautiful 3-room apartment, furnished; bargain quick buyer. Apt. 15B. 273 West 79th. No dealers.

Apartments of Six Rooms and Over.

RIVERSIDE DRIVE, 51 (79th)—Seven rooms, Frigidaire, 3 baths; decorations, furniture; immaculate.

WASHINGTON SQUARE, 32—6 rooms, 3 baths, refrigeration. Stuyvesant 6906.

Apartments of Miscellaneous Rooms.

66TH, 46 WEST (Hotel Cambridge)—1-2-3 rooms, furnished; immediate or January occupancy; from $76 per month up; complete hotel service; restaurant; moderate prices.

110TH ST. AND COLUMBUS AV.—1-2-3-4 and 5 room elevator apartments, completely equipped for housekeeping; excellent location; $13.50-$30 weekly. Academy 0613. Open evenings and Sundays.

HOTEL MAYFLOWER,
15 Central Park West.
Just St. to rent St.
1, 2 and 3 room suites serving pantry, Frigidaire; full hotel and restaurant service; immediate possession. Telephone Columbus 0060.

Apartments Unfurnished—Manhattan.

Apartments of One, Two Rooms.

10TH, 68 WEST—SKYLIGHT studio apartment; fireplace, shower; $72.

11TH ST., 406 EAST—2 rooms, kitchenette; Gramercy Park section; reasonable rent.

26TH ST., 345 WEST.
CHELSEA COURT TOWER.
Two-room Housekeeping Apartments.
Rentals—$75 Upward.
In Chelsea's modern 16-story fireproof building with electric refrigeration, mail chute, incinerators, hall service. Ready for occupancy. Inspection at any time.
ROBERT G. GRUNERT,
Rental Management,
179 8th Av. (at 20th St.). Chelsea 2841.

28D ST., 325 WEST.
NEW BUILDING.
OCCUPANCY JANUARY
IN FAMOUS CHELSEA SECTION
1 ROOM APPARTMENTS.
BEAUTIFUL KITCHENETTES.
RENTALS $60.

34TH, 155 EAST (NEAR LEXINGTON).
Two rooms, bath; housekeeping; all improvements; $60-$65-$70.

54TH ST., 3, 5, 7, 9 EAST—Two rooms in remodeled house; elevator. Apply janitor, agent.

56TH, 36 WEST—Sublet two large rooms, kitchenette, bath; French windows, drapories, carpets furnished. John 0845.

60TH, 43 EAST—Two-room apartments; 4th floor; light studios, foyer, elevator; Frigidaire.

61ST, 43 EAST—Unusually large sunny 2-room apartment (entire floor) wood-burning fireplaces. $125.

67TH ST., 30 WEST—Large room, bath, kitchenette. Rauch.

67TH, 250 WEST—14 story; two rooms, bath, kitchenette; moderate rent.

Apartments of Three, Four, Five Rooms.

5TH AV., 41—Exceptionally attractive housekeeping suites; modern building; refrigeration; elevator; liberal closet space. Apply on premises, renting office. Gaines, Van Nostrand & Morrison, Inc. Stuyvesant 1160.

17TH, 206 EAST (near Stuyvesant Park)—Four rooms, elevator apartment house, all improvements; rent $85-$90. Apply premises or Charles Berlin, 141 East 17th.

36TH ST., 138 EAST (Murray Hill Apts.)—Two beautiful three-room apartments, one all street frontage, the other flooded with sunshine; every modern improvement; elevator; hall service; wonderful four rooms; nothing better at any price.

46TH, 124 EAST (Park, Lexington)—Three, including kitchen, $1,500 up; four, $2,100.

48TH ST., 18 WEST—Four rooms and bath; steam heat; elevator service; on premises; light, airy; outstanding midtown value; $95 monthly.

53D, 320 EAST—Exceptional 3-room elevator apartment; quiet, exclusive atmosphere; light, airy; outstanding midtown value; $95 monthly.

55TH ST., 323 WEST—3-4 rooms; hot water; rent reasonable. Janitor.

64TH, 14 WEST—4 rooms, new floors, plumbing, steam, electricity; $70-$80.

72D, 124 WEST—4-5 rooms; every improvement; Frigidaire; real bargains; investigate.

75TH ST., 253 WEST (Hotel Willard)—Immediate or December occupancy, 3, 4, 5 rooms; $300, $1,400, $2,000 up; complete hotel service; restaurant; moderate prices.

Apartments of Six Rooms and Over.

23D ST., 349 WEST—Exceptional house; large rooms and bath; steam heat, electric light, high ceilings; high-class apartment. Henry Merritt, 263 West 23d St. Chelsea 7187.

51ST ST., 338 WEST—6 rooms, all improvements; $110. Columbus 3908.

64TH, 171 WEST—Second floor, six rooms, improvements; phone; suitable for renting; $50.

73D, 133 EAST—7 rooms, all improvements; $110 and up.

87TH, 51 EAST—6 rooms, all improvements; $75 and up.

136TH, 601 WEST—7-8 rooms, 13-story fireproof building; 3 elevators, every modern improvement; rent $8,200 to $2,000. Apply premises.

113TH, 601 WEST (N. W. COR. BROADWAY, FORREST CHAMBERS)—FINEST TYPE, 13-STORY FIREPROOF; LIGHT, SUNNY, MODERN ROOMS, 3 BATH; LIVING ROOM 21x20; DINING ROOM 19x20; FRIGIDAIRE; RENT REASONABLE.

136TH, 536-8 WEST.
(Adjoining Hotel Broadway).
The "Belgrade," under new ownership. Large beautiful 7 room elevator apartment, exclusive, quiet, dignified, each room private, $1325. Supt. on Otherwise 4600.

154TH, 534 WEST—3 large corner rooms, all improvements; near subway.

FARE AV. (98a) (14th floor)—Attractively furnished 6 rooms and 3 baths; will sacrifice to immediate tenant; about 3 months' lease. Apply Janitor, 2605.

RIVERSIDE DRIVE, 51 (near 79th)—Seven rooms, 3 baths, on 12th floor, overlooking Hudson; every modern requirement anticipated.

RIVERSIDE DRIVE, 705 (145th)—High-class elevator apartment, 6-7 rooms, 3 baths; all improvements; reasonable rent.

WEST END AV., 800 (99TH).
6 REMARKABLE ROOMS, 3 BATHS.
Comparatively new building; the very lowest offl seasons prices.

Apartments of Miscellaneous Rooms.

35TH ST., 120 EAST ("The Randolph").
Attractive 1 and 2 rooms, kitchen and bath; $70 month up; may be had furnished.
FINN & BOWMAN
30 East 42d St. Vanderbilt 2871.

54TH ST., 321 EAST.
New building; 3 and 4 rooms; full housekeeping; Electrolux refrigeration; from $95; ready for occupancy. Douglas L. Elliman & Co., 342 Madison Av.

57TH, 109 WEST (corner 6th Av.)—13-story housekeeping apartment house, 2-3-4 rooms, attractive arrangement, 1-3 baths, fireplaces and dining alcoves; all hotel service. Apply 4 Manager, 109 West 57th, or Gaines, Van Nostrand & Morrison, Inc., 565 Madison Av. Telephone Regent 2000.

57TH ST., 437 WEST (ADDISON HALL)—Just completed, 16-story, 3-room housekeeping suites on an exceptional site; finest automatic refrigerators. Representatives on premises. Columbus 8720.

65TH ST., 60 WEST (Hotel Cambridge)—Immediate or December occupancy, 1, 2, 3 rooms; $900, $1,400, $2,000 up; complete hotel service; restaurant; moderate prices.

68TH, 250 WEST—Elevator; 2-room and daylight kitchen apartment. Telephone Regent 3251.

WEST END AV., 800 (99TH).
A BEAUTIFUL ROOMS.
LARGE DINING ALCOVE.
PRACTICALLY NEW BUILDING.
Choicest rentals in this wonderful location.

FOUR and five rooms, bath, large, airy; unusual closet space; electrical refrigeration; reasonable rents; short or long lease; golf and other exclusive Tudor City features. Phone Mr. Darling, rental agent. Vanderbilt 8860.

TO SUBLEASE, 2 over-sized bedrooms, living room, dinette, kitchenette and large foyer; 1 flight off 8th Av., in 90s; 10th floor, northeast and west exposure; $300 month. Phone Sacramento 2144.

Apartments of Six Rooms and Over.

23D ST., 349 WEST—Exceptional house; large rooms and bath; steam heat, electric light, high ceilings; high-class apartment. Henry Merritt, 263 West 23d St. Chelsea 7187.

51ST ST., 338 WEST—6 rooms, all improvements; $110. Columbus 3908.

64TH, 171 WEST—Second floor, six rooms, improvements; phone; suitable for renting; $50.

73D, 133 EAST—7 rooms, all improvements; $110 and up.

87TH, 51 EAST—6 rooms, all improvements; $75 and up.

136TH, 601 WEST—7-8 rooms, 13-story fireproof building; 3 elevators, every modern improvement; rent $8,200 to $2,000. Apply premises.

113TH, 601 WEST (N. W. COR. BROADWAY, FORREST CHAMBERS)—FINEST TYPE, 13-STORY FIREPROOF; LIGHT, SUNNY, MODERN ROOMS, 3 BATH; LIVING ROOM 21x20; DINING ROOM 19x20; FRIGIDAIRE; RENT REASONABLE.

136TH, 536-8 WEST.
(Adjoining Hotel Broadway).
The "Belgrade," under new ownership. Large beautiful 7 room elevator apartment, exclusive, quiet, dignified, each room private, $1325. Supt. on Otherwise 4600.

154TH, 534 WEST—3 large corner rooms, all improvements; near subway.

FARE AV. (98a) (14th floor)—Attractively furnished 6 rooms and 3 baths; will sacrifice to immediate tenant; about 3 months' lease. Apply Janitor, 2605.

RIVERSIDE DRIVE, 51 (near 79th)—Seven rooms, 3 baths, on 12th floor, overlooking Hudson; every modern requirement anticipated.

RIVERSIDE DRIVE, 705 (145th)—High-class elevator apartment, 6-7 rooms, 3 baths; all improvements; reasonable rent.

WEST END AV., 800 (99TH).
6 REMARKABLE ROOMS, 3 BATHS.
Comparatively new building; the very lowest offl seasons prices.

Apartments of Miscellaneous Rooms.

35TH ST., 120 EAST ("The Randolph").
Attractive 1 and 2 rooms, kitchen and bath; $70 month up; may be had furnished.
FINN & BOWMAN
30 East 42d St. Vanderbilt 2871.

54TH ST., 321 EAST.
New building; 3 and 4 rooms; full housekeeping; Electrolux refrigeration; from $95; ready for occupancy. Douglas L. Elliman & Co., 342 Madison Av.

57TH, 109 WEST (corner 6th Av.)—13-story housekeeping apartment house, 2-3-4 rooms, attractive arrangement, 1-3 baths, fireplaces and dining alcoves; all hotel service. Apply 4 Manager, 109 West 57th, or Gaines, Van Nostrand & Morrison, Inc., 565 Madison Av. Telephone Regent 2000.

57TH ST., 437 WEST (ADDISON HALL)—Just completed, 16-story, 3-room housekeeping suites on an exceptional site; finest automatic refrigerators. Representatives on premises. Columbus 8720.

65TH ST., 60 WEST (Hotel Cambridge)—Immediate or December occupancy, 1, 2, 3 rooms; $900, $1,400, $2,000 up; complete hotel service; restaurant; moderate prices.

Apartments Unfurnished—Manhattan.

Apartments of Miscellaneous Rooms.

72D ST., 310 WEST.
Overlooking Riverside Drive.
Spacious two-room apartments; dining alcove; rentals $1,200 up; also desirable 3, 4 and 5 room apartments.
Also doctor's suite.
BYRNE & BOWMAN,
30 East 42d St. Vanderbilt 2871.

77TH, 50 WEST (Hotel Park Plaza).
A few exceptional 3-room suites with kitchenette and private bath and shower; $75 month; also 2-room suites, $125 month, including maid service. Mrs. Werners, Mgr.

88TH, 111 EAST (AT PARK AV.).
2 and 3 Rooms; 1-3 Baths;
Physician's Suite 11 Rooms, Duplex;
New 16-Story Building.
Agent on Premises. Sacramento 3557.

94TH ST., 170 EAST—New elevator apartments, 2, 3, 4, 5 rooms; $600 up

123D, 500 WEST—5-6-7 rooms, modern; elevator service; reasonable; decorated.

161ST (between Riverside and Fort Washington Av.)—4-5-6-7 rooms; modern elevator buildings; reasonable rentals; school bus service. Apply Hudson View Construction, 657 West 161st St. Wadsworth 6335. Office open daily, Sunday and evenings.

RIVERSIDE DRIVE, 730 (Quivera)—Fireproof; 5 rooms, from $1,200; 6-7 rooms, 2 baths, from $1,800; 7-8 rooms, 3 baths, 2 washrooms, from $2,100; 9-10 rooms, 3 baths, from $2,500.
156th-157th. Resident Mgr. Billings 2020.

RIVERSIDE DRIVE, 375 (south corner 110th)—4-5-6-7 rooms, now renting at attractive rentals. Agent on premises, 4-6 P. M.

TUDOR CITY—4 MINUTES' WALK FROM GRAND CENTRAL; new fireproof building hotel apartments; 1 room, $935; 2 rooms, $1,350; Murphy beds, serving pantries; electric refrigeration; also several furnished apartments at special rates; housekeeping apartments; 3 rooms, $1,490; 4 rooms, $1,685; 5 rooms, reasonable rents; 3 and 4 room penthouse; parks; golf courses, other community features. Renting offices, east of 42d St. Vanderbilt 8860.

155 EAST (32D ST.
1 ROOM, BATH, KITCHEN, $100 UP.
2 ROOMS, BATH, KITCHEN, $120 UP.

Rentals include daily maid and porter service, vacuum cleaning, window cleaning and operating cost of silent automatic refrigeration. Apply on premises or Pease & Elliman, 640 Madison Av. Telephone Regent 8600.

Apartments—Bronx.

Furnished.

WALTON AV., 2,270—Exceptional three-room apartment, newly furnished; excellent building; subway one block; good neighborhood. Kellogg 1958.

Unfurnished.

156TH, 797 EAST—Seven light rooms; steam, hot water; reasonable. Inquire Nesch.

213TH, 2 EAST—16 fine 2-3-4 rooms; reasonable; parks, subway, stores, school, 1 block. Estabrook 4540.

FOX ST., 760-766—4-5 rooms, steam, hot water, electricity. Janitor.

GRAND CONCOURSE, 2,917—Four front ground floor rooms, separate entrance, $65. Superintendent.

HOE AV., 632-640—3-4-5 rooms; steam, electricity. Janitor.

UNION AV., 1,215—3-4 rooms, bath; steam, hot water; reasonable. Janitor.

Apartments—Brooklyn.

Furnished.

TWO ROOMS—We have several extremely fine two-room suites, beautifully furnished and equipped with full hotel service; these rooms are very large and perfectly located as to light, air and quiet; very fine bath, of course; try living with no housekeeping bothers; you will be surprised how little it costs, especially with the moderate-priced St. George restaurants so handy; Clark St. express subway station right in building; 4 minutes to Wall St., 15 Times Square; surprisingly low rents. Apply Mr. Toucher at desk, Hotel St. George, Clark St., Brooklyn.

THREE ROOMS—Very fine, large, light and airy rooms and bath; exceptional furnishings; full hotel service; fine location; complete freedom from housekeeping bother at very low lease rates; Clark St. express station 7th Av. Interboro in building; 4 minutes Wall St., 15 Times Square. Ask for Mr. Toucher, Hotel St. George, Clark St., Brooklyn.

Unfurnished.

LIVINGSTON ST., 127—Desirable two-room and bath apartments. Triangle 4383.

Apartments—Queens & Long Island.

Furnished.

JACKSON HEIGHTS.
QUEENS GARDENS APARTMENT HOTEL.
Two and three rooms, complete housekeeping apartments, overlooking private park; beautiful garden; unfurnished, from $50; furnished, from $70. Take B. M. T. or I. R. T. to Jackson Heights station, or 9th Av. bus to corner, 37-53 79th St. Havemeyer 7559.

JACKSON HEIGHTS.
Newly furnished housekeeping apartments, 3 rooms, $90 upward. Jackson Court, 37-51 89th St., one block Elmhurst Av. station, Flushing line, Newtown 7446; Murray 1493.

JACKSON HEIGHTS—Modern three rooms, complete; near subway; rental, $85 monthly. Havemeyer 7210.

BEAUTIFUL 100% furnished 3, 4 and 5 room suites, $18 to $25 weekly; reduction by month; some include free steam-heated garage; living room with cabaret, ballroom; complete kitchen; Frigidaire; entirely new house; entirely new, modern furniture; tile bath and kitchen; every modern convenience; gas and electricity furnished; 12 minutes on 5th Av. bus No. 15; right at food Lowery St. station, B. M. T. or 24 Av. "L," Flushing line; nearer Times Square than 100th St., Manhattan; open 7 days weekly, 9 A. M. to 9 P. M. O'Reilly, 45-03 Lowery St., Long Island City. Hunterspoint 1930.

BEAUTIFUL FURNISHED APARTMENTS.
APPT. AT OFFICE.
2 ROOMS, $75.
3 ROOMS, $85.
All new furniture in new apartment house, with every improvement, incinerators; transit, stores, schools.
ALSO UNFURNISHED APARTMENTS.
Agent (C. E. Bl.), Woodside, near Flak Av. subway station (Flushing line).
Forever 4994.

3 ROOMS, electric refrigeration; unexcelled for transportation, shopping, &c.; you may own the furniture. Call 149-05 Hillside Av., Jamaica, N. Y. Tel. Jamaica 9638.

Unfurnished.

CRYSTAL GARDENS (14 minutes from 42d). All large outside rooms; sunny and air; no courts; spacious gardens, tennis courts; 2, 3, 4, 5, 6 rooms, $43 to $90. 257 Hoyt Av., Astoria. Queensboro subway from Grand Central, B. M. T. from Times Square or Av. "L" (Astoria line) to Hoyt Av. Send for booklet. Office open daily until 7 P. M.

JACKSON HEIGHTS.
TERRIS TOWERS.
APARTMENTS OF DISTINCTION,
2 TO 7 ROOM SUITES.
POLK AV., 85TH TO 86TH ST.
ELMHURST AV. STATION (Flushing Line).

Apartments—Westchester.

Unfurnished.

CORNER apartment, four exposures, 5 rooms, 2 baths; beautifully decorated; exceptional surroundings; 30 minutes out. Murray Hill 4639.

Apartments Wanted.

Furnished.

72D, 141 WEST. TRAFALGAR 1203.
E. DINGELMAN AGENCY.
Furnished and unfurnished; list gratuitary.

EXCELLENT client wants extremely well furnished apartment; 6 or 7 rooms; east side only; until June. Rhinelander 7222.

PENTHOUSE, below 42d St. preferable; furnished or unfurnished, 3 to 5 Times.

Unfurnished.

TWO-STERNE ROOMS, bath, kitchenette, private house, 4th floor (elevator) for quiet-loving gentleman middle-aged couple, about Jan. 15. S 118 Times.

4 OR 5 ROOMS, front; 1st or 2d floor; elevator; west side; estate. C 794 Times Downtown.

Moving, Trucking, Storage.

MOVING—Full or part loads, anywhere, 1,000 padded vans in 100 cities, expert workmanship only; highest financial responsibility; fully insured; daily service; many states; lowest rates. United Van Service, Inc., General Motors Building, Circle 3193.

LONG DISTANCE movers; anything, anywhere; personally owning and operating 12 modern, fireproof vans; estimates free. Davidson Transfer, Storage Co., 115 West 42d. Wisconsin 2500.

LONG DISTANCE, local movers; Buffalo, Cleveland, Detroit; anything, anywhere; lowest rates. Ideal Transfer, Dunkirk, 474 Amsterdam. Trafalgar 8976.

DAILY trips Philadelphia, Baltimore, Washington, Boston, Albany, Hartford, Providence; low rates; padded vans; insured. National Delivery. Columbus 1400.

Apartments and Rooms to Share.

CHARLES ST., 1—Girl share 3-room studio apartment, porch and roof garden, with girl; $16 per week. Vanderbilt 9041 (office hours).

GENTLEMAN share apartment with young man; $7; reference. Call evening, 1,751 Van Buren St., near East 180th St. Station.

Furnished Rooms—East Side.

215T, 148 EAST (38A Gramercy Park)—Single rooms; running water, park privileges.

37TH, 43 EAST—Attractive, clean; private family; elevator, phone; transient location. Dawley.

22D ST., 145 EAST.
KENMORE HALL.
New 22-Story Club Hotel.
WALK TO WORK.
Live in Gramercy Park Section.
Room rates lower than prevailing elsewhere; 600 rooms, 450 with baths; applications received at rates $2 to $14 per week; double room, $16; swimming pool, free gymnasium, dining hall, library, spacious lounges; exclusive floors for men and women.

30TH, 37 EAST—Charming non-housekeeping, residential studio; privacy. Bogardus 8666. Mashnee.

31ST, 126 EAST—Attractive, large, front room, private bath; convenient location; reasonable.

32D ST., 11 EAST.
STRATFORD HOUSE.
Fireproof Residential Hotel.
Convenient to Shops and Theatres.
TRANSIENTS ACCOMMODATED.
Rooms with bath, $2.50 Day, $15 Week.
SPECIAL RATES ON SUITES.
Complete Hotel Service. Bogardus 1500.

34TH, 122 EAST—$7-$11; exclusiveness, charm, privacy. Lexington 0090. Magaz Studios.

35TH, 143 EAST—Large studio, professional or living; private bath; singles, reasonable.

35TH, 38 EAST—Attractive single; water; also double, bath, $6-$14; desirable.

35TH, 313 EAST—Quiet furnished, large room, running water; suitable 1-2.

36TH (36 Park Av.)—Newly furnished, large, double room, private bath, maid service; suitable 2; $20 weekly.

38TH, 33 EAST—Nicely furnished, well heated single front room; all conveniences.

53D, 133 EAST—Beautiful steam-heated doubles, $24; singles, $12; maid service.

54TH, 66 EAST—Large room, bath, fireplace; small room; exclusive house; reference.

61ST, 43 EAST—Unusually large beautiful rooms; wood-burning fireplaces; furnished and unfurnished; $80 to $75 monthly; small bright rooms, $28 and $35.

63D, 55 EAST—SPECIAL GENTLEMAN'S ROOM; $17.50 WEEK; INCLUDES FULL HOTEL SERVICE. HOTEL LEONORI, REGENT 3600.

72D, 23 EAST—Attractive, large studio, private bath; also single; service.

74TH, 22 EAST—Large room, running water, fireplace, near bath; also single.

76TH, 42 EAST—Beautiful room, adjoining bath, $12; private bath, kitchenette, $25.

83D, 126 EAST—Large front room, all improvements; suitable gentleman, couple. Grady.

84TH, 51 EAST (NEAR PARK).
COMMUNITY HOUSE.
New type residence; business women; rooms done modern manner; colorful, interesting, livable; maid service; reception room; community kitchenette; $9.75-$16.75 weekly; references required. Maude Kean, director.

86TH (1,636 Park Av.)—Room, sidelining bath, $8; large room, kitchenette, $16.

86TH (1,982 Park Av.)—Beautiful large room, two windows; service; elevator; $15.

89TH ST., 14 EAST—Attractively furnished double room; private home; reasonable. Atwater 0092.

93D, 20 EAST—Back parlor, kitchenette, refined surroundings; $12; others, $7.50-$8.50.

ALLERTON HOUSES.
Club residence for men, conveniently located, according every comfort, with the surroundings and service of the select club lounge, library, grands, squash courts and handball courts; rents $12 to $20 per week, according to location; for approved residents only; transients, $2.50 to $3 per day.
For information telephone Caledonia 3700.

143 East 39th St. 45 East 55th St.
and 130 East 57th St., for women only.
New York. Chicago. Cleveland.

HOTEL RUTLEDGE.
WOMEN EXCLUSIVELY.
SUNNY, PRIVATE ROOMS.
IDEAL LOCATION.
"TRANSIENTS ACCOMMODATED."
SPECIAL RATES—$10 UP; $40 WEEKLY.
LEXINGTON AV. AND 30TH ST.
ASHLAND 5966.

LARGE room with private bath for 2. 157 Lexington Av. Phone Lexington 6655J.

Furnished Rooms—West Side.

32D ST. AND BROADWAY.
HOTEL MARTINIQUE.
PERMANENT RATES.
ROOM, USE OF BATH, RUNNING WATER, $14 WEEKLY; TWO PERSONS, $18.
ROOM, PRIVATE BATH, $16 WEEKLY; TWO PERSONS, $21. PENNSYLVANIA 3800.

47TH ST., 106 WEST (RALEIGH HALL).
A RESIDENCE FOR MEN;
where, at rates lower than average, men enjoy comfortable quarters, live well and appreciate quiet, exclusive club life.
$10-$17 WEEKLY; $2-$3 DAILY.

48TH ST., 130 WEST.
HOTEL CHESTERFIELD.

ROOM, ADJACENT BATH, SINGLE $12 WEEKLY; DOUBLE $18.

ROOM, WITH PRIVATE BATH, SINGLE $18 WEEKLY; DOUBLE $22.

50TH, 53 WEST—Attractive double room, kitchenette, adjoining bath; $12. Volunteer 9024.

50TH, 65 WEST—Clean, comfortable doubles, private bath; $15-$18 weekly; telephone.

53D, 32 WEST (near 5th Av.)—Newly furnished, exceptionally large single and double rooms, private bath, steam; suitable two-three; $16 to $22 weekly.

54TH, 20 WEST.
Large room, bath; steam; gentleman; references.

55TH, 56 WEST—Comfortable single room, running water, private lavatory; steam heat; 6th floor; gentleman; location excellent; telephone.

55TH, 204 WEST (Woodward Apts.)—Spacious; kitchen privilege; business people; $12. Robsarte.

57TH, 49 WEST (4E)—Large, quiet, homelike room, running water, will accommodate 2; $10; references. Wickersham 0640 afternoons.

57TH, 118 WEST—Room on men's club floor; complete hotel service; $14 weekly.

60TH ST. (West of Broadway).
ST. PAUL HOTEL.
Rooms, with running water, $1.50.
Rooms, with private bath, $2.
SPECIAL WEEKLY RATES.
One Block from Columbus Circle.

61ST, 24 WEST (61ST ST. HOTEL).
Just west of Broadway; modern, desirable, sunny rooms; private bath; $15 weekly; others $9 up; transient, $1.50 up.
CLEAN, COMFORTABLE—HOMELIKE.

61ST, 10 WEST (Corner Broadway)—Single rooms, connecting bath; $1.50 daily or $9 weekly up; full hotel service.

70TH ST., 115 WEST (near Broadway).
STRATFORD ARMS
CLUB RESIDENCE
for single men and women.
Full hotel service with these club features: gymnasium, lounge, reception rooms, billiards; everything to make your stay most inviting; reference necessary.
Single rooms, $10 to $18 weekly; double rooms, $17 to $30 weekly. Trafalgar 9400.

70TH, 138 WEST—Attractive room, private bath; conveniences; private house; gentleman; reference.

70TH (220 West End Av.)—Homelike, cheerful; private entrance; $6 up. Apt. 2.

71ST, 41 WEST—Beautiful, newly furnished and decorated single and double rooms.

71ST, 20 WEST—Beautiful single and double rooms; $7-$10-$15-$18.

72D, 310 WEST (10C)—Sunny room, bath; private family; 10th floor; $15.

73D ST., 142 WEST
(East of Broadway).
HOTEL HAMILTON.
Light, outside suites of 1 and 2 rooms and bath; full hotel service; excellent restaurant. Endicott 7400.

73D, 106 WEST—Exceptionally clean, large rooms, twin beds, baths; $15-$18.

74TH, 24 WEST—Owner's residence, large, comfortable double, kitchenette, adjoining bath; reasonable.

74TH, 248 WEST—Beautiful large, private bath, $15; small, $8; modern improvements.

74TH, 156 WEST—Attractive, medium, private bath; clean; quiet house.

75TH, 116 WEST—Southern exposure, moderate; suitable 2 or 3; reference.

75TH, 112 WEST—Large rooms, baths, housekeeping; $10-$18; single, $6-$8; meals.

76TH, 149 WEST—Newly decorated residence, warm, double rooms; $10-$12-$15.

76TH, 110-112 WEST—Attractive, large room, private bath, $15; single, $7.

80TH (303 West End)—Small, warm, sunny front room; gentleman; $9.

76TH, 315 WEST—Large, double, single rooms; steam heat; well-kept house.

77TH, 145 WEST—Newly decorated medium single room, running water, near bath.

77TH-BROADWAY (HOTEL BELLECLAIRE).
New management; 1-2-3 rooms, $12-$50 weekly; restaurant; free 'bus.

77TH, (401 West End)—Double-single rooms with running water or private bath; refined, quiet apartment. 2 south.

79TH (409 West End)—Double front, kitchen privileges; single, $8. Strauss.

80TH ST., 256 WEST (near Drive)—Elevator; double, $15; single, $8; unfurnished; single, double, $9 up; hotel service.
CLEAN, COMFORTABLE, HOMELIKE.

80TH (425 West End Av.; Apt. 2 South)—Attractive corner room, suitable 2 or 3 gentlemen; bath for two; $15 each.

80TH, (425 West End Av.; Apt. 3 South)—Medium sized, well furnished, comfortable room, suitable for 2 business women or gentlemen.

80TH, 321 WEST—Newly opened; attractive rooms, private baths; phone; $14-$16.

81ST, 100 WEST (HOTEL ORLEANS).
Single rooms, $7 up; $12 weekly.

81ST (421 West End Av.)—Large, with without piano; kitchen privilege; single, double; $12-$15.

81ST (411 West End Av.)—Well furnished, single, $9; double, $12; convenient to subway.

Furnished Rooms—West Side.

81ST ST., 61 WEST (near Hotel Colonial).
FACING PARK.
$12; 1 AND 2 ROOMS $20.

81ST, 310 WEST (near Riverside)—Unusually attractive; large parlor, bath, kitchenette; $18.

87TH, 150 WEST—Newly decorated single rooms; homelike, shower; gentleman; $7. Hollomon.

87TH, 330 WEST (Ouear Drive)—Parlor and bedroom, neatly furnished; moderate rentals.

85TH, 30 WEST—Comfortable, clean, sunny, warm room; double; kitchenette; water; $10.

86TH—ROOM AND BATH, $90 MONTH.
2 ROOMS AND BATH, $125 MONTH.
Includes full hotel service.
Attractive daily and weekly rates.
HOTEL BRETTON HALL,
Broadway at 86th St. Endicott 8000.

86TH (2,245 Broadway)—Daxie studio rooms, suitable 1 or 2; newly furnished; refined atmosphere; elevator. Apt. 54.

87TH, 110 WEST—Large room, kitchenette, twin beds, adjoining bath, $12; steam.

88TH, 200 WEST—Front double room, steam, conveniences; suitable couple; $9. Serafinidis.

90TH (Broadway)—Attractive room, private bathroom; private family; gentleman; moderate. Schuyler 0290.

92D, 262 WEST—Front room, $10; others; water, kitchenette, baths; elevator. Hull. Schuyler 4400.

94TH, 316 AND 318 WEST (near Drive)—Small or Large. Single or Double. Private baths. Kitchen Privileges. $6-$8-$10-$18 WEEKLY. HOTEL SERVICE.

95TH, 31 WEST—Front basement, bath; gentleman; suite; sunny double; owner's residence.

96TH, 311 WEST—Warm room; kitchen privileges; girl preferred; $8. Apt

Help Wanted Female—Agencies.

Continued From Preceding Page.

NATIONAL EMPLOYMENT EXCHANGE, 7 East Twenty-third Street, Madison Square Terminal Building. Church & Co., Inc.

STENOGRAPHER AND MISCELLANEOUS.
Subscription Clk., proofread stencil $24
Typist, motion picture studio, interest $22
Typist, Penn Station, exper. $20
Cashier, 8-hr. day, exp. necessary ..... $23-$6
Reception Clerk, some exper. $20
Steno., H. S. grad., dwnta. importers $22
Asst. Bkkpr., good figures $20

OFFICE DEVICES.
Key Punch Oper., Clerk, exp. $20
Multigraph Oper., exper. $20
Comptr. Oper. (4), thor. exp., $30, others $20
Addg.-Mach. Oper., experience ..... $26-$28
Tel. Oper., recp., typing $22

BANK & WALL ST. POSITIONS.
Sec'y., banks; inv. bnkrs.; brokers, $35-$40
Stenos., banks and Wall St. positions ..... $25-$30
Typist clerk, learn bank ..... $20-$27
Cashier, learn bond, brokerage $25
Clks., H. S. grads, learn bk. & brkge ..... $18-$20
Asst. Bkkpr., learn brokerage ..... $28-$30
Bkkpr., exp. bank ..... $26-$28
Broughs. Bank Bkkprs. Fd. Fisher Billers, Mach. Opr., Graphotype, and Ekkprs; bank and broker positions.
Bank Clerk, learn bank ..... $18-$20
Trade Clerks (2) bank $15
Typists, learn bank ..... $23-$28
MANY OTHER OPENINGS

HAMILTON EMPLOYMENT SERVICE,
30 CHURCH ST.
HUDSON TERMINAL BUILDING.

UPTOWN OFFICE,
342 MADISON AV., AT 44th St.

SECY.-STENO.: Engineering exp. $40
ORDER CLERK: Good typist $30
STYLE CHANGE: BKKPR. $30
STENO.: Credit and colln. exp. $30
STENO.: Small office $25
STENO.: Lovely ofc.; real future $25
TEL. OPR.: Busy bd.; interesting $25
TYPIST: Knee compotometer $25
FILE CLERK: Take charge dept. $28
CASHIER: (Age 25-30) $25
COMP. OPR.: Know typing $25
ELLIOTT FISHER BKKPR.: Limited experience; good hours ..... $26-$28
DICTAPHONE OPR.: A1 house $25
ADDRESSOGRAPH OPR. $25
UNDERWOOD BKKPR.: Little ex. $25
STENO.: Small office $20
TYPIST: Marine insur. exp. $20
TYPIST: Some billing exp. $20
CLERKS: Age 17 or over ..... $17-$20

WOOD EMPLOYMENT SERVICE, INC.
217 BROADWAY.
ACCTS. (25), Jrs. & Semi-Srs. & Srs. $35-$75
BKPRS. (3), start as jr. accountants $35
STENO. (10), corresp., young $30
STOCK record clerk, neat penman $30
STENO., H. S. educ.; A-1 oppor. ..... $23-$30
GENERAL ledger bookkeeper $28
2 graduate, good future $70
BOYS, FINEST FIRMS, American; start early ..... $12-$14-$15
DIVIDEND Claim Clerk ..... Open
TELLER (6), exper. ..... to $2,100
CL'KS (10), to 32 ..... $1,500-$1,800

BROADWAY AGENCY,
1 Maiden Lane, 174 Broadway.
BANKS, accur. mgr., statistician, auditor, sec. cage tellers, etc.
ACCOUNTANTS, seniors, to supervise, public ..... Open
ASST. PLANT SUPT., M. E. or Ch. E., degree, under 30 ..... $75
PHARM., medical detailer $70
ACCOUNTANT, real estate experience ..... to $50
ENGINEERS, Ch. E., M. E., E. E. ..... $35-$40

MAGNET BUSINESS SERVICE,
11 John St., 5th Floor. Cortlandt 4067-8-9.
Jr. and Semi. Sr. Accts., C. P. A. firms ..... $25-$5
Steno. to personnel mgr. $25
BKKPRS., accts. school training $25
STENO., casualty ins. exp. $20
DICTATION, Correspondent $25
CLERK-TYPIST $15

PERSONNEL COMPANY, 198 BROADWAY.
BANKING, brokerage openings in various depts. too numerous to list; juniors to executives ..... $1,200-$10,000
STATISTICIANS—stks. & bonds ..... $2,600-$4,000
BKGR., all around ..... $2,000-$3,120
ACCTS., Jrs. $1,820; Srs. $4,000
BKPRS., good education $1,820
PARTIAL LIST.

FIRST OCCUPATIONAL EXCHANGE,
WALL ST. SPECIALISTS. 12 JOHN ST.
ACCTS., Wall St., exp., salary open; dividend clerk, up to $75; bkprs., $40-$45; stock rec. C. H. clerks, up to $65; stens.-bkpr. for exec., $150 up.
STENO.-Secy., well educated ..... $30-$35
ACCTS., Supervs., seniors and Jrs., who have studied accounting, and others.

PERSONNEL PLACEMENT, 12 East 41st.
Asst. to sales mgr., up-State, young, open; add'l. openings contact young, attractive steno.-sec., under 35 years, A1 appearance, $200 mo.; securities clk., $1,800; deferred credit position, under 30 yrs., $200 mo.; junior advertising assistant, $18.

OFFICE SERVICE CO.,
309 Park Av., Cor. 41st St. Est. 1908.
SELECTIVE INDIVIDUAL SERVICE.
SALES MANAGER—Confectionery, exp. Open
ACCOUNTANTS—Jrs., publishing ..... Open
TRAVELING AUDITOR. Fin. exp. & $50
CORRESPONDENT—Credit $35

SHIELDS AGENCY,
11 JOHN ST. ROOM 11.
Sr. Acct's—C. P. A. exp. ..... $3,000-$4,000
Semi Srs. and Jrs.—C. P. A. exp. ..... $35-$50
Corporate Tr. Rec'rd Clk. Exp. ..... $2,400-$2,700
Rack Clerks (3), hrs. 12-5 A.M. $1,500
Boys—Age 15, 16 and 17 ..... $16-$25 mo.

HARVEY E. SOWTELL,
"Personnel Analyst,"
32 West 42d St.
Placing the second generation.
Financial contact representative 40,000
Sec.-Steno., legal banking, mfg. exp. 34,000
SPECIAL OFFICERS, 6 (sec. weight) 160, American; Bank Tellers, Rack Clerks, Bookkeepers. National Vocation Agency, 153 Nassau St.

ABBEY AGENCY, 122 WEST 42D.
Bkpr., garments $35
Salesman, $3.75 dresses ..... Open

F. & R. Tellers ..... $1,800-$2,600
2 adding machine clerks $1,500
Fidelity, 209 Broadway, Room 405.

FRANKLIN EMPLOYMENT SERVICE, Inc.
133 Nassau St. Beekman 8162.
Many positions—All types office work.

TRI-CUE EMPLOYMENT PERSONNEL,
Suite 1000, 120 LIBERTY ST.
ATTRACTIVE WALL ST. OPENINGS.

STENO.-TYPIST, under 21 ..... $25
BIRMAN AGENCY, 145 WEST 41ST.

Help Wanted—Male.

ACCOUNTANTS—Leading firm is prepared to consider written applications from assistants with good education, practical bookkeeping experience and at least one year's public accounting; give full details of qualifications and salary expected; state religion. J. C., 15th floor, 52 Beaver St.

ACCOUNTANT, senior, or C. P. A., for permanent position with firm of certified public accountants in Central Pennsylvania; give name, address, phone, age, education, experience, salary, date available; this is a real opportunity. Z 2181 Times Annex.

ACCOUNTANT, senior, with prolonged public accounting experience wanted; must be capable of working with minimum supervision; state religion and give full details of education, experience and salary expected. V 995 Times Downtown.

ACCOUNTANT, certified public accountant wants experienced junior; knowledge typing. Apply Room 758, 1,328 Broadway.

BOOKKEEPER, one experienced in hospital or institutional systems preferred; give experience in detail; state age and salary to start. S 149 Times.

BOY, refined, intelligent, office of large corporation; unusual opportunity; salary $12. Borden, 350 Madison Av., 11th floor.

BUYER and manager for the piece goods and drapery dept. in a popular-priced department store doing a large volume; only men who are thoroughly experienced in both lines need apply. Call between 9 and 11 A. M. at 1,107 Broadway, 7th floor. Ask for Mr. Friedberg.

CUTTER-DIE MAKER.
Previous experience in cut-out work required; steady work. Write Warren Bros., 51 Pearl St., Boston, Mass.

DRAFTSMAN
with 3 or 4 years' tool, die or machine design experience; must be rapid and able to follow instructions in making layouts from rough sketches; state fully experience and starting salary; location near Newark. Address Z 2161 Times Annex.

DRAFTSMAN for bag factory; must have at least five years' mechanical design experience and be familiar with bag machine designing; position permanent; give salary and all details, past experience, in first letter. Z 2178 Times Annex.

DETAILERS, structural steel, first class, on office and apartment house construction; experienced men only. Apply to Van Gieson & Townie, 570 7th Av.

ENGINEER, MECHANICAL, graduate, experienced in machinery installation and maintenance, age 25 to 30, for instructorship in mechanical engineering; desired prospect of permanency, advancement in position and salary; $2,400 to $2,800 first year; write full qualifications, with professional particulars; photograph desirable. School of Science and Technology, Pratt Institute, Brooklyn, N. Y.

INSTALLATION MAN wanted, one familiar with installing sound equipment in theatres and capable of shooting trouble; give past experience, references and salary wanted. C. F., 464 Times Downtown.

LYRIC WRITER to co-author in popular songs. Z 2169 Times Annex.

MAN for general office work, 25-35, who has bookkeeping experience and who can take charge of office for a new, fast-growing corporation; unusual opportunity for man with ability and a willing worker; state past experience and salary desired. Z 2192 Times Annex.

MECHANICAL, electrical engineer, understanding office; state age, reference, experience. L 577 Times.

SHIPPING CLERK, experienced, for buckles and novelties; only those with good references need apply. Z 2190 Times Annex.

STENOGRAPHER, young man, between 18-25 years, by export-import house; must have experience. Call Hitchcock 1145.

SUPERINTENDENT, no children; 9-family apartment house; must be handy; references. Call before noon, Carpenter, 28 West 70th.

YOUNG MAN, 22-26, clerical work; prefer some one who has had some experience radios; opening with good future; sound department office large theatre organization. T 302 Times.

YOUNG MAN, ELECTRICALLY INCLINED.
The N. Y. Edison Company has an opening in laboratory testing requiring a high school education, age 18-21. 414 East 41st (1st Av.).

YOUNG MEN, cultured, 22-27 years, at least 5 feet, as doormen.
PARAMOUNT THEATRE.
Apply 5 P. M., 43d St. Entrance.

WANTED, man, assistant to resident of private hospital about to be opened; someone having field within similar profession preferred; references required; good salary. Apply Secretary, Room 115, Hotel Imperial, 32d St., Broadway.

Help Wanted Male—Agencies.

TECHNICAL SERVICE AGENCY, INC.,
217 Broadway, Room 602.
Phone Fitzroy 8310.
BIO-CHEMIST, mgr. medical lab. ..... High
CHEMIST, colloid research ..... Open
CHEMISTS, bkrs.; research ..... Adv. to 6,000
CHEMIST, petroleum oils $3,600
CHEMIST, bacteriological counts $2,100
CHEM. Engr., erection $2,100
CHEMIST, clay, glass $2,100
STRUCT. Drftsmn., steel hulls $3,100
STRUCT. drftsmen., bulk stations $3,000
STRUCT. checkers, detailers, fabr. ..... Open
E. E., track layout, drftsman $2,100
CONSTR. accountant, N. J. $2,400
C. Es., steel calculations ..... Adv. $1,800
ELECT. designer, P. P. substa. ..... To $3,900
E. E., cable development ..... To $3,600
E. Es., equipt. engring. ..... To $2,000
E. Es., recent, development $1,800
MACHINE shop supt., N. J. ..... To $10,000
FACTORY supt. ..... To $10,000
PLANT maintenance engrs. (2), N. J. $9,000
HEATING estimator, contr., N. J. ..... To $4,000
MECH. designers (2), movie apparatus ..... To $4,000
MECH. drftsmen., oil bulk stations $3,100
MECH. drftsman., gearing and machry. $3,000
MECH. designer, electl. equip. ..... Open
MECH. designer, heating ..... Open
MECH. drftsman, boilers $2,000
MECH. drftsmen. (2), heavy machry. $2,400
MECH. tracer, samples $3,000
SALES engrs., selling specialties ..... Open
TECHNICAL steno. ..... To $3,100

RADIO DIVISION.
RADIO engr., radio frequency $7,500
PURCH. agent, radio ..... Open
FOREMAN, enamel resistors $50
SERVICEMAN, wholesale Bklyn. $35

WOOD EMPLOYMENT SERVICE, INC.
217 BROADWAY.
ACCTS. (25), Jrs. & Semi-Srs. & Srs. $35-$75
BKPRS. (3), start as jr. accountants $35
STENO. (10), corresp., young $30
STOCK record clerk, neat penman $30
STENO., H. S. educ.; A-1 oppor. ..... $23-$30
GENERAL ledger bookkeeper $28
2 graduate, good future $70
BOYS, FINEST FIRMS, American; start early ..... $12-$14-$15
DIVIDEND Claim Clerk ..... Open
TELLER (6), exper. ..... to $2,100
CL'KS (10), to 32 ..... $1,500-$1,800

BROADWAY AGENCY,
1 Maiden Lane, 174 Broadway.
BANKS, accur. mgr., statistician, auditor, sec. cage tellers, etc.
ACCOUNTANTS, seniors, to supervise, public ..... Open
ASST. PLANT SUPT., M. E. or Ch. E., degree, under 30 ..... $75
PHARM., medical detailer $70
ACCOUNTANT, real estate experience ..... to $50
ENGINEERS, Ch. E., M. E., E. E. ..... $35-$40

MAGNET BUSINESS SERVICE,
11 John St., 5th Floor. Cortlandt 4067-8-9.
Jr. and Semi. Sr. Accts., C. P. A. firms ..... $25-$5
Steno. to personnel mgr. $25
BKKPRS., accts. school training $25
STENO., casualty ins. exp. $20
DICTATION, Correspondent $25
CLERK-TYPIST $15

PERSONNEL COMPANY, 198 BROADWAY.
BANKING, brokerage openings in various depts. too numerous to list; juniors to executives ..... $1,200-$10,000
STATISTICIANS—stks. & bonds ..... $2,600-$4,000
BKGR., all around ..... $2,000-$3,120
ACCTS., Jrs. $1,820; Srs. $4,000
BKPRS., good education $1,820
PARTIAL LIST.

FIRST OCCUPATIONAL EXCHANGE,
WALL ST. SPECIALISTS. 12 JOHN ST.
ACCTS., Wall St., exp., salary open; dividend clerk, up to $75; bkprs., $40-$45; stock rec. C. H. clerks, up to $65; stens.-bkpr. for exec., $150 up.
STENO.-Secy., well educated ..... $30-$35
ACCTS., Supervs., seniors and Jrs., who have studied accounting, and others.

PERSONNEL PLACEMENT, 12 East 41st.
Asst. to sales mgr., up-State, young, open; add'l. openings contact young, attractive steno.-sec., under 35 years, A1 appearance, $200 mo.; securities clk., $1,800; deferred credit position, under 30 yrs., $200 mo.; junior advertising assistant, $18.

OFFICE SERVICE CO.,
309 Park Av., Cor. 41st St. Est. 1908.
SELECTIVE INDIVIDUAL SERVICE.
SALES MANAGER—Confectionery, exp. Open
ACCOUNTANTS—Jrs., publishing ..... Open
TRAVELING AUDITOR. Fin. exp. & $50
CORRESPONDENT—Credit $35

SHIELDS AGENCY,
11 JOHN ST. ROOM 11.
Sr. Acct's—C. P. A. exp. ..... $3,000-$4,000
Semi Srs. and Jrs.—C. P. A. exp. ..... $35-$50
Corporate Tr. Rec'rd Clk. Exp. ..... $2,400-$2,700
Rack Clerks (3), hrs. 12-5 A.M. $1,500
Boys—Age 15, 16 and 17 ..... $16-$25 mo.

HARVEY E. SOWTELL,
"Personnel Analyst,"
32 West 42d St.
Placing the second generation.
Financial contact representative 40,000
Sec.-Steno., legal banking, mfg. exp. 34,000
SPECIAL OFFICERS, 6 (sec. weight) 160, American; Bank Tellers, Rack Clerks, Bookkeepers. National Vocation Agency, 153 Nassau St.

ABBEY AGENCY, 122 WEST 42D.
Bkpr., garments $35
Salesman, $3.75 dresses ..... Open

F. & R. Tellers ..... $1,800-$2,600
2 adding machine clerks $1,500
Fidelity, 209 Broadway, Room 405.

FRANKLIN EMPLOYMENT SERVICE, Inc.
133 Nassau St. Beekman 8162.
Many positions—All types office work.

TRI-CUE EMPLOYMENT PERSONNEL,
Suite 1000, 120 LIBERTY ST.
ATTRACTIVE WALL ST. OPENINGS.

STENO.-TYPIST, under 21 ..... $25
BIRMAN AGENCY, 145 WEST 41ST.

Help Wanted Male—Agencies.

POSITION RECALLING BUREAU, INC.,
206 Broadway, Cor. Fulton, Suite 812.
INSURANCE—F. G. KROUPA.
Collection Supervisor, exp. in N. J. ..... to $2,600
Payroll Audit., easier supt. $3,500
Fire Account Checker, inc. exp. ..... to $3,000
Fire Examiner, Western terr. O. or T. $3,000
Steno., inc. exp. ..... $1,800-$1,800
Complomete Operators, touch $1,800
Investig., P. D. & F., N. J. resid. $1,800
Inspect. all casualty lines, Hartford $2,100
Boiler Inspect., N. Y. & Beker $2,400
BANKING & BROKERAGE—F. W. SCHMID.
Gen. Ledger, statis., bank $2,500
Sr. Registration & Transf. Clerk $2,500
Customers' Sec. Clerk, research $2,200
Stock Transfer Blkpr. $1,500
Burroughs Bookkeeper ..... $1,400-$1,800
Floorman, tall ..... $1,400-$1,500
College Men, young ..... $1,300-$1,500
Stock Transfer Window $2,000
COMMERCIAL DEPT.—H. C. Hauptmann.
Steno., insurance exp. ..... Open
Steno., Office Assist., American $30
Stenos., juniors, Americans ..... $22-$25
Stock Clerk, Orugs $22
Feeder, printing press $30
42D ST. AGENCY. 7 EAST 42D.
Clerks, $15-$35; high school graduates.

Instruction—Male.

ACCOUNTANCY.
Are you interested in training for the C. P. A. certificate or for an executive position as Controller, Treasurer, Office Manager or Private Secretary? If so, investigate the professional courses at Pace Institute. Write or telephone Barclay 8200 for information and copy of The Institute Bulletin.
Pace Institute, 225 Broadway, New York.

DON'T BE A "JOB HUNTER!"
We have helped thousands to success by showing them how to develop and capitalize their true abilities; no obligation for preliminary interview. Booklet B on request.
PERSONAL MERTON INSTITUTE, INC.
San Bldg., 36 West 44th St. Vanderbilt 2562

WALL STREET INSTRUCTION SERVICE
offers the most thorough practical training in the routine work of a brokerage office; evening class now forming for Jan. 2. Interviews until 7 P. M.
17 JOHN ST.

WALL ST. BUSINESS SCHOOL,
1 Maiden Lane. Hitchcock 3160.
Practical simplified brokerage courses. Statistical courses. Home study course.
DAY AND EVENING CLASSES.

Sales Help Wanted—Male.

ADVERTISING-SALES promotion salesman; must have car; excellent leads; commission; reference. Room 1, Brooke Ross, 246 5th Av.

FURNITURE SALESMAN for retail instalment house; must come well recommended. Apply John Mullins Co., 125 Newark Av., Jersey City. See Mr. Cox.

HOUSE DRESS SALESMEN for New York State, Pennsylvania, Ohio and New Jersey; must have following; commission basis only; popular priced "Mickey" line; give references. John C. Michael Co., 1,218 West Madison St., Chicago.

NECKWEAR, men's; New England, Western New York and other territories; commission. Williamson Bros. & Clark, 530 Broadway.

ROUTE SALESMEN with automobile, for food products; delicatessens, grocers, candy stores; salary, commission. B. Eisenberg, 2,201 Amsterdam Av.

SECURITIES SALESMAN to sell high-grade stock issue of a growing corporation on a liberal commission basis; a real opportunity for a producer. Phone Columbus 7480, Room 403, for appointment.

SALES managers and salesmen for quick selling, accounting, tax service; big money maker; no competition; 40 per cent commission paid daily. Room 1110, 25 West 43d.

SALESMEN.

THIS OPPORTUNITY
IS GENUINE.

Are you experienced in the specialty field, 25 to 40 years of age, alive and enthusiastic? Can you talk convincingly and close business on the first call?

If so we have a permanent position for you; we have been established 20 years; are now issuing a unique educational service that is receiving nation-wide publicity; you join a successful selling force in their home district competition. Former security salesmen should find this particularly attractive.

You will receive lists of selected prospects; your interviews will be pleasant; you will be thoroughly trained and receive liberal commissions, with preliminary advance if you desire. Call for Mr. Brown, Room 1100, 386 4th Av.

SALESMEN

ON COMMISSION TO SELL TO THE RETAIL TRADE A LONG-ESTABLISHED, QUICK-MOVING GROCERY AND DRUG SPECIALTY IN CONNECTION WITH A NEW PRODUCT UNDER AN OLD AND WIDELY ADVERTISED TRADE NAME. APPLY FRIDAY 5 P. M. ANGOSTURA AGENCY, 14 EAST 46TH ST.

SALESMEN—SALES MANAGERS.
We wish to select a few men who can appreciate a real opportunity to quickly become account executives and group managers, so that we may rapidly prepare them to help us train a larger body of salesmen in the work of soliciting thrift accounts under a new procedure with
A LARGE NATIONAL BANK IN MANHATTAN.
Our organization is new. We have LIVE LEADS. Commissions are substantial and will be supplemented by salaries for group managers. Interview today 1:30 P. M. sharp. Suite 1600, 11 West 42d St. Ask for Mr. Black.

SALESMAN—Manufacturer desires services of experienced fountain pen salesman, with successful sales record and wide acquaintance in New York City and metropolitan district, to introduce a high-grade line of unique features and designs; liberal commission; must be acquainted with best class of retail trade and furnish best of references; other territories are open; our own sales force are aware of this advertisement. Address Z 2183 Times Annex.

SALESMAN.
An important real estate corporation desires the services of a salesman experienced in real estate as a closer; must have strong personality, energy and ability in closing sales; excellent leads will be furnished. Salary or commission.
BOX E. M., 301 TIMES.

SALESMEN (2), with car, Brooklyn and Long Island territory; health equipment; part canvassing; 25%-40% commission; drawing at start. Apply 274 Flatbush Ext., Brooklyn.

SALESMEN, PILLOWS AND SCARFS.
High grade salesmen with following in upholstery and art needlework department to side-line one of America's foremost and best-known lines; unusual opportunity; commission basis only. Box 726, Realservice, 15 East 40th St.

SALESMEN, LIFE INSURANCE.
Helpful contacts furnished; exceptional opportunity to men of vision for aggressive workers; commission. Room 1206, 1,440 Broadway, New York. Longacre 2990. THE UNION LABOR LIFE INSURANCE CO.

SALESMEN—Large corporation offers lucrative opportunity to ambitious salesmen to present unusual plan for liquidation delinquent accounts service; drawing, commission. 1,107 Broadway (401).

SALESMEN, experienced only, for general dry goods house; for the following counties: Ohio, New Jersey, New York, Indiana, Missouri; drawing account. Sloate Bros., Inc., 930 Broadway.

SALESMAN, introduce new product in automobile accessory line; large commission. Call between 2 and 5, 923 Rogers Place, Bronx. Schultz Laboratories.

SALESMEN, stationery supply covering consumer and trade, with following; drawing account. Offer 10, Dryden Stencil, 338 Canal St.

SALESMEN, selling calendars for advertising on commission, wishing to add new 1931 subject. Call between 9 A. M. and 2 P. M. C. B. Hammond & Co., 50 Church St.

SALESMEN wanted, with cars, having following, general dry goods line, in Connecticut and Pennsylvania; commission basis. B. W. B., Inc., 532 Broadway.

SALESMEN (outside) to sell Richman Brothers clothes directly to wearer; commission basis. Apply 26 Park Place.

MILL MANUFACTURING a nationally known brand of hosiery for nearly twenty-five years, with established trade everywhere is in need of two experienced hosiery salesmen for the State of New York outside of Greater New York; commission basis; state in detail in first letter experience, territories covered, references and age; correspondence absolutely confidential. Address Z 2155 Times Annex.

A NATIONALLY known autographic register company requires several unmarried salesmen for out-of-town territories; drawing account considered; knowledge of accounting desirable; for attention state full qualifications. Z 2205 Times Annex.

SOLICITOR for general contracting and building; commission. Harinot Construction Co., 1,600 Broadway.

COMMISSION, calling hardware trade, New England States; coverage. Barberie Co., 35 Murray.

Agents Wanted.

AGENTS, disability insurance; new standard policy; death and every day disability; men and women. Liberal commissions; home office contract. National Accident Society, 220 Broadway, New York City. Established 1885.

AUTOMOBILE EXCHANGE

Rate 75 cents an agate line daily; 85 cents Sunday.

LACkawanna 1000., Advertisers may call suburban offices: Newark, MULberry 3900; Westchester, White Plains 2300, between 9 A. M. and 5 P. M.; Long Island, Garden City 3605, between 9 A. M. and 5:30 P. M. Advertisements subject to scrutiny

AUBURNS.
New 1929, 120 models, never used; cabriolet and victoria; never licensed; 30 per cent less than list price. Colonial Discount, 262 Fulton St., Brooklyn.

BUICK 1927 Master 7-pass. sedan; a reconditioned car of very attractive appearance; excellent heavy-duty tires; a sacrifice at $650.
KINGS COUNTY BUICK, INC.,
44 Empire Boulevard. Flatbush 7442.

BUICK 4-passenger coupe, $150. Learned, 2076 Bronx Park East. Westchester 2122.

BUICK 1926 7-PASS. SEDAN.
Pierce-Arrow Sales Corp., 253 West 54th.

BUICK 1925 sedan, $190; 1926 coach, $260. Van Alstyne, 1,571 Broadway (42d).

CADILLAC.
LINCOLN.
PACKARD.
ROLLS-ROYCE.
ALSO OTHER SPECIALS.
ROBERT SCHOONMAKER, B'way at 57th.

CADILLAC, 1925, 7-P. Imperial sedan, wire wheels, like new, must sell on account of financial difficulties; no reasonable offer refused. Z 2185 Times Annex.

CADILLACS, LA SALLES.
PIERCE-ARROWS.
1,684 Broadway at 53d St.
1,884 Broadway, corner 52d St.

CADILLACS, 1926-1928, ALL MODELS.
REILLY & SCOTT, INC.,
136 WEST 52D. CIRCLE 7626.

CADILLAC 1928 7-P. Club Sedan, good condition, fully equipped; bargain $1,750.
Pierce-Arrow Sales Corp., 253 West 54th.

CADILLAC 1928 341 7-passenger Imperial custom Fleetwood sedan; sacrifice. Endicott 5244.

CHEVROLET 1929 sedan, like new; reasonable. Davis, 128 4th Av., near 12th St.

CHEVROLET 1929 Coupe, low mileage. Pierce-Arrow Sales Corp., 253 West 54th.

CHRYSLER, '30, Roadster, De Luxe "72," BUICK, '29, 5-pass. coupe.
PACKARD, '29, club sedan, "8-33."
Packards, '29, Victoria coupe, de luxe "8-33."
LA SALLE, '29, sedan de luxe.
Cadillac, '28, phaeton, de luxe, double cowl.
Many other liberal terms; open evenings.
Packard Co., 237 West 58th. CIR. 5500.

CHRYSLER CLEARANCE SPECIALS.
ALL MODELS, ALL BODY TYPES
AT CONSIDERABLE SAVINGS.
SIMONDS-STEWART-FOY, INC.,
America's Largest Chrysler Distributor,
1,745 Broadway, at 56th St., Manhattan.
1,500 Bedford Av., Brooklyn.

CHRYSLER sedan, 1928, mechanically perfect; sacrifice, $550. Phone New Rochelle 6022.

CHRYSLER, 1928, SEDAN; SACRIFICE.
East Finance, 1,780 Broadway. Circle 9205.

CHRYSLER 1928 coupe, like new; $650. Van Alstyne Motors, 1,871 Broadway (62d).

DODGES and a wide selection of other makes; $100 to $1,250; time payments arranged.
BISHOP, McCORMICK & BISHOP,
Dodge Brothers Dealers,
1,763 Broadway, N. Y. Columbus 4580.
688 East Fordham Road, Bronx.
42-27 Northern Blvd., L. I. City.
139-25 Hillside Av., Jamaica.
1,177 Bedford Av., Brooklyn.
1,095 Atlantic Av., Brooklyn.

FRANKLIN late model demonstrators, priced to move quickly; run from 2,000 miles.
HULETT MOTOR CAR CO., INC.,
1,534 Broadway, at Columbus Circle.
Open Evenings. Columbus 4100.

FRANKLIN Serial 11 sedan, $600; wonderful condition; biggest bargain. The Yolanda, Millinery Shop, 124 East 40th. Volunteer 6108.

GRAHAM PAIGE demonstrators and executive cars, all types, final clearance; used comparatively little; in splendid condition throughout; carefully selected and reconditioned; drastically reduced; offer substantial savings $550 and up.
THE C. H. JENNINGS CORP.,
1,753 Broadway (56th). Endicott 0300.

HUDSON sedan de luxe, $300; act quick. Van Alstyne, 1,871 Broadway (62d).

HUPMOBILES; SPLENDID BARGAINS.
All models, reconditioned and guaranteed; several new 1929 cars at discount. Van Alstyne Motors, Hupmobile Distributers, 1,871 Broadway.

HUPMOBILES, new 1929, in various models; cars never used nor licensed; 6-cylinder, $1,650; 8-cylinder, $1,250. Colonial Discount Co., 262 Fulton St., Brooklyn.

HUPMOBILE, 1925, five-passenger custom sedan; 3,500 miles; private party. Vanderbilt 2590.

LA SALLE, 1928, ROYAL SEDAN, $1,575.
Finance Co., 228 West 56th St. Columbus 0673.

LINCOLN 1928 sport phaeton, 6 wire wheels, equipped with Para tires, tonneau windshields; low mileage; guaranteed; Theodore Luce, Inc., 246 West 55th. Circle 6363.

LINCOLN, 1928, Willoughby custom Imperial 7-pass. sedan, like new; can be seen Storage Warehouse, 160 West End (67th). Endicott 5244.

NASH 1929 Advanced Sedan; new-car condition throughout; many extras; $895; terms. Bronx Buick Co., Inc., 231 East 161st St. Jerome 7741.

NASH Advance coupe, $590; also sedan, $500. Van Alstyne, 1,871 Broadway (62d).

OAKLAND 1929 sedan, hardly used; many extras; owner going abroad. Lackawanna 2866.

PACKARDS 1926-1928, ALL MODELS.
REILLY & SCOTT, INC.,
136 WEST 52D. CIRCLE 7626.

PACKARD, 1929 SEDAN, $1,575.
Finance Co., 228 West 56th St. Columbus 0673.

PACKARD 1928 straight 8 Imperial 7 sedan. Warehouse, 160 West End (67th).

PACKARD "8" sedan, 7-pass., $600. Van Alstyne Motors, 1,871 Broadway (62d).

PACKARDS.
SIX AND EIGHT
OPEN AND CLOSED MODELS.
INSPECTION INVITED.
PACKARD MOTOR CAR CO. OF N. Y.
BROADWAY AT 61ST. COLUMBUS 9000.
11th Av. and 54th St. Columbus 9000.

PEERLESS sport coupe, locker rear; $350. Van Alstyne Motors, 1,871 Broadway (62d).

PONTIAC 1929 de luxe sedan, $500. Van Alstyne Motor Corp., 1,871 Broadway.

ROLLS-ROYCE 1926 town car, must be sold, $500. See Mr. Gill, Liberty Sleeve, 45-47 West 64th St. Endicott 3965.

STEARNS-KNIGHTS—Several practically new de luxe cars at utmost half price. Stearns-Knight Sales Corp., 1,577 Broadway.

STUDEBAKER, 1926, President 8, convertible coupe, de luxe model, six wire wheels, practically brand new; a very substantial saving; $1,595; terms arranged, trade accepted. The Studebaker Corp. of America, Broadway and 70th.

STUDEBAKER sedan, Commander, purchased 1928, little mileage, driven carefully, many extras, like new; sacrifice; $900; terms. Ludlow 0972.

STUTZ AND BLACK HAWKS.
Thoroughly reconditioned and guaranteed.
Stutz N. Y. Co., Inc., 1,872 B'way., 62d St.

WILLYS-KNIGHT in Several models; reasonable sales which are practically like new; unusually low prices and terms; see them. Willys-Overland, Inc., Broadway at 59th.

"THE SAFE PLACE TO BUY YOUR CAR."
WARREN-NASH MOTOR CORPORATION.
Broadway at 58th St. Circle 8448.
Broadway at 123d St. Audubon 7700.
Broadway at 182d St. Wash. Heights 3358.
Open Evenings.

CREDIT at dealers toward purchase new Oakland or Pontiac for sale at 375 discount; prompt action necessary. Telephone Mr. Lower, Cathedral 0100.

LEAVING for California soon; have a 1928 Chrysler sedan for sale at a bargain. Call at 1,155 Grand Concourse, H. L. Bouchard, Apt. 2-I.

IMPORTED MOTOR CARS, ALL MAKES.
37 West 65th. Endicott 3300.

Automobiles for Rent.

BUICKS, Chryslers, Fords, Marmons, drive yourself, as low as 10 cents per mile. Square, 70th and Broadway. Trafalgar 1188.

CADILLACS, Packards, Pierce, fawn cars, limousines; hour, day, week, month. Columbus 7744.

LINCOLN late limousine; hourly, $3; monthly $350; anywhere; uniformed chauffeur. Main 3330.

Automobiles Wanted.

LIMOUSINE wanted, furnished tri-plex glass; in good repair; period three weeks, to be used by private family. Reply Box 355, Roslyn, L. I.

AUTOMOBILES WANTED—Highest prices; cash; quick action. 228 West 56th. Columbus 0673.

AUTOMOBILES late models; ready cash. 180 West End Av (67th). Endicott 8229.

CARS Wanted; late models; best cash prices. 240 West 55th. Columbus 8814.

HIGHEST cash prices waiting; no red tape. 41 West 63d St. Endicott 1505.

Dead Storage.

THE MANHATTAN STORAGE AND WAREHOUSE CO.
Dead storage for automobiles.
801 7th Av. Circle 1700.

DEAD STORAGE, CARS JACKED UP, COVERED, $10 PER MONTH CHARGED. CAREFUL ATTENTION. FIREPROOF BUILDING. MAGNETIC AUTO CO., 1 WEST 142D. AUDUBON 7497.

DEAD STORAGE, heated, fireproof building; special attention upholstery; reasonable rates. Red Ball Garage, 140 East 31st. Ashland 2056.

ELLENGER'S fireproof auto storage, $8 monthly up. 225 West 77th, Susquehanna 1011, or 507 Hudson St., Whitehall 0539.

AUTOMOBILES, dead storage; $5 monthly up; Ace Storage, 310 W. 143d. Edgc. 6102.

Loans on Automobiles.

AUTOMOBILE ADVANCES.
Cash within a few hours; no red tape. Confidential and courteous service.
GENERAL AUTO CREDIT CORPORATION,
250 W. 57th St., Room 723. Columbus 1580.

AUTO loans quickly, confidentially, without endorsement; red tape; oldest, largest company; lowest rates. Equitable, 1,776 Broadway. Circle 5440. Newark: 36 Park Place. Mulberry 3464.

CASH advanced immediately without endorsements; strictly confidential; automobile remains in your possession. Provident Auto Pledge, 1,775 Broadway. Circle 2242.

CONFIDENTIAL automobile loans, lowest rates; car remains in your possession. Col. 3886.

WE buy, sell and loan money on foreign cars, all makes. IMPORTED MOTORS, 37 West 65th. Endicott 3300.

WEEK-END USED CAR OFFERINGS PAGE 30.

FOR SALE

75 cents an agate line daily; 85 cents Sunday.

Cats, Dogs and Birds.

BEAUTIFUL little white Maltese poodle puppies, pure breed, intelligent; $12. Clarkson 4873.

Cats, Dogs and Birds—Dealers.

BEAUTIFUL Boston and wire-hair fox terrier puppies, highly pedigreed. Reeves Kennel, 101 Ralph Av., Brooklyn. Foxcroft 0729.

House Furnishings.

ICE BOXES FOR SALE.
Forty new and slightly used Seeger and Bohn Ripple Ice Boxes; originally cost $240 to $300, for quick disposal at $10 to $25 each. Phone Mr. Hoffees, Newtown 6000.

ATTRACTIVE combination living, extraordinary bedroom, complete; separate twin walnut beds, rugs, mirrors, draperies; unusual chance; immediate disposal, 66 Fort Washington Av., Apt. 3.

WILL sacrifice all or part of three-room apartment, including Oriental rugs

THE WEATHER.

WASHINGTON, Dec. 26.—The disturbance that was over Saskatchewan Wednesday night is advancing rapidly eastward, being central over Lake Michigan. A secondary has developed over Northern Texas and Oklahoma and another centre is over Alberta. High pressure prevails over the Rocky Mountain and Plateau regions, and pressure is high, but falling, over the South Atlantic and East Gulf States.

The outlook is for fair weather on Friday in the Washington forecast district and increasing cloudiness on Saturday, followed by rain on Saturday in the Ohio Valley, Tennessee, the South Atlantic States and Virginia.

It will be warmer on Friday in the Atlantic States and Appalachian region and colder Friday night or Saturday in the Ohio Valley, the lower lake region and the Middle Atlantic and North Atlantic States.

COUNTRY-WIDE WEATHER CONDITIONS.

In the following record of observations at United States Weather Bureau stations yesterday the temperatures given are the highest during the twelve hours from 8 A. M. to 8 P. M. and the lowest during the preceding twelve hours, from 8 P. M. to 8 A. M.; the barometer reading and condition of weather are those recorded at 8 P. M. and the rainfall is for the twenty-four hours ended at 8 P. M.

Temperature.Barom-Rain-

Station.	*High.*	*Low.*	*eter.*	*fall.*	*Weather.*
Abilene	70	46	29.86	..	Pt. Cl'dy
Albany	34	22	30.04	..	Cloudy
Atlanta	58	34	30.22	..	Clear
Atlantic City	42	24	30.10	..	Clear
Baltimore	44	26	30.12	..	Clear
Bismarck	36	34	30.00	..	Cloudy
Boston	36	30	30.06	..	Cloudy
Buffalo	38	30	29.76	..	Cloudy
Charleston	50	36	30.28	..	Clear
Chicago	42	24	29.88	..	Pt. Cl'dy
Cincinnati	48	24	29.86	..	Pt. Cl'dy
Cleveland	42	26	29.74	..	Pt. Cl'dy
Denver	48	32	30.20	..	Clear
Detroit	36	24	29.64	..	Cloudy
Galveston	66	60	30.10	..	Cloudy
Helena	36	32	30.26	..	Cloudy
Indianapolis	48	20	29.82	..	Pt. Cl'dy
Jacksonville	58	40	30.20	..	Clear
Kansas City	56	40	29.94	..	Clear
Los Angeles	76	54	30.06	..	Clear
Miami	66	44	30.24	..	Clear
Milwaukee	40	24	29.86	..	Clear
Minn.-St. Paul	44	28	29.64	..	Cloudy
Montreal	30	16	29.86	.06	Cloudy
New Orleans	62	44	30.20	..	Clear
New York	42	30	30.12	..	Clear
Norfolk	46	28	30.22	..	Clear
Okla. City	62	42	29.88	..	Cloudy
Omaha	52	38	29.96	..	Cloudy
Philadelphia	42	28	30.12	..	Pt. Cl'dy
Phoenix	70	48	30.02	..	Clear
Pittsburgh	42	28	29.86	..	Pt. Cl'dy
Portland, Me.	30	14	30.12	..	Cloudy
Portland, Ore.	50	44	30.04	..	Cloudy
Raleigh	48	28	30.24	..	Clear
Salt Lake City	38	30	30.44	..	Clear
San Antonio	66	42	29.96	..	Cloudy
San Diego	70	50	30.04	..	Clear
San Francisco	60	46	30.04	..	Cloudy
Savannah	56	34	30.28	..	Clear
Seattle	50	40	30.32	..	Cloudy
St. Louis	56	36	29.86	..	Pt. Cl'dy
Tampa	74	42	30.28	..	Clear
Washington	42	22	30.12	..	Clear
Winnipeg	22	6	29.80	.04	Clear

MARYLAND, SOUTHERN NEW ENGLAND, NORTHERN NEW ENGLAND, DELAWARE, NEW JERSEY AND EASTERN PENNSYLVANIA—Partly cloudy and warmer Friday; Saturday increasing cloudiness and colder.

EASTERN NEW YORK—Partly cloudy and warmer in central and south portion Friday; Saturday increasing cloudiness, slightly colder.

WESTERN NEW YORK—Partly cloudy, slightly warmer in southeast portion Friday, colder Friday night; Saturday increasing cloudiness.

WESTERN PENNSYLVANIA—Partly cloudy, slightly warmer in south portion Friday, colder Friday night; Saturday increasing cloudiness, probably followed by rain or snow in south portion.

DISTRICT OF COLUMBIA—Partly cloudy and warmer Friday, colder Friday night; Saturday increasing cloudiness.

NEW YORK CITY WEATHER RECORDS.

Official Temperatures.

3 AM	28	12 M	35
6 AM	25	1 PM	35
8 AM	28	2 PM	34
9 AM	30	3 PM	36
10 AM	33	4 PM	38
11 AM	34	5 PM	37
		6 PM	37
		7 PM	37
		8 PM	36
		10 PM	35

Average temperature yesterday, 31.
Average same date last year, 41.
Average same date for 46 years, 33.
High yesterday, 38 at 4 P. M.; low, 24 at 8:30 A. M.

Barometer—8 A. M., 30.15; 8 P. M., 30.14. Humidity—8 A. M., 71; 8 P. M., 68.
Wind—8 A. M., northwest, velocity 8 miles; 8 P. M., southwest, velocity 18 miles.
Weather—8 A. M., clear; 8 P. M., clear.

Forecast of Flying Weather.

Special to The New York Times.

WASHINGTON, Dec. 26.—The Weather Bureau tonight issued the following flying weather forecast for Dec. 27:

WASHINGTON TO LONG ISLAND—Partly overcast Friday with fresh to strong southwest winds up to 1,000 feet, west-southwest at 5,000 feet.

WASHINGTON TO NORFOLK—Partly overcast Friday with fresh southwest winds up to 1,000 feet, strong west-southwest at 5,000 feet.

NORFOLK TO ATLANTA—Partly overcast Friday with moderate to fresh southwest winds up to 1,000 feet, strong west-southwest at 5,000 feet.

WASHINGTON TO DAYTON—Partly overcast becoming overcast at times in and west of mountains Friday, with fresh to strong west and northwest winds in and west of mountains and fresh southwest, shifting to west east of mountains, up to 1,000 feet, strong west and northwest at 5,000 feet.

UNIONTOWN TO DETROIT—Partly overcast, becoming overcast at time, Friday with fresh to strong west winds up to 1,000 feet, strong west-northwest at 5,000 feet.

DETROIT TO RANTOUL—Partly overcast Friday with fresh to strong west and northwest winds near Detroit and fresh northwest near Rantoul up to 1,000 feet, strong northwest at 5,000 feet.

RANTOUL TO UNIONTOWN—Partly overcast Friday with fresh northwest winds near Rantoul and fresh possibly strong southwest and west near Uniontown up to 1,000 feet, strong northwest near Rantoul and west near Uniontown at 5,000 feet.

ZONE 1, NORTH ATLANTIC STATES—Partly overcast, becoming overcast at times, and risk of showers in Vermont Friday with fresh southwest winds, increasing, at surface; west-southwest gales aloft.

ZONE 2, MIDDLE ATLANTIC STATES—Partly overcast Friday with fresh southwest winds strong and fresh to strong southwest over north portion at surface, strong west-southwest aloft.

ZONE 3, SOUTH ATLANTIC STATES—Partly overcast Friday with moderate east winds over extreme south and moderate south and southwest over central and north portions at surface, fresh to strong west-southwest over south portion and gentle north, becoming variable, over south portion aloft.

ZONE 8, OHIO VALLEY AND TENNESSEE—Somewhat overcast Friday with fresh southwest winds, shifting to northwest over north portion, at surface, strong west aloft.

Weather in Cotton and Grain States.

Special to The New York Times.

WASHINGTON, Dec. 26—Forecast:

NORTH CAROLINA—Fair and warmer Friday; Saturday increasing cloudiness, followed by rain.

SOUTH CAROLINA AND GEORGIA—Fair and warmer Friday; Saturday rain.

FLORIDA—Fair and warmer Friday; Saturday increasing cloudiness, followed by rain in north.

TENNESSEE—Increasing cloudiness, warmer in east Friday, followed by rain Friday night and Saturday.

KENTUCKY—Increasing cloudiness, slightly colder at night Friday; Saturday rain.

OHIO—Partly cloudy, slightly colder in northwest and colder at night Friday; Saturday increasing cloudiness, followed by rain in south.

MISSOURI—Mostly fair, but somewhat cloudy, and somewhat colder Friday; Saturday mostly fair.

MINNESOTA—Partly cloudy to cloudy, colder in east Friday; Saturday partly cloudy, with rising temperature.

NORTH DAKOTA—Fair to unsettled Friday and Saturday; slightly warmer Friday afternoon in east and north.

LOUISIANA—Increasing cloudiness, followed by showers in northeast portion, colder in northwest portion Friday; Saturday unsettled, probably showers in east portion, colder in west and north portions, moderate to fresh southerly winds, probably becoming northerly.

MISSISSIPPI—Increasing cloudiness, probably followed by showers and colder in extreme northwest portion Friday; Saturday unsettled, probably local showers and colder; moderate to fresh southerly winds, probably becoming northerly.

ALABAMA — Increasing cloudiness and warmer Friday, followed by showers Friday night; Saturday unsettled, probably local showers, colder in north portion; moderate to fresh southerly winds.

EXTREME NORTHWEST FLORIDA—Increasing cloudiness and warmer Friday; Saturday probably showers; moderate to fresh southerly winds.

ARKANSAS—Cloudy and showers in east portion, colder Friday; Saturday partly cloudy, colder in east portion.

OKLAHOMA—Partly cloudy and colder Friday; Saturday fair, colder.

EASTERN TEXAS—Cloudy and colder in west and north portions Friday; Saturday unsettled, colder in east and south portions; probably showers somewhere.

WESTERN TEXAS—Partly cloudy and colder Friday; Saturday fair.

SOUTH DAKOTA—Probably fair Friday and Saturday; no decided changes in temperature.

NEBRASKA—Mostly fair Friday and Saturday, slightly colder Friday in southeast.

KANSAS—Partly cloudy Friday and Saturday, slightly colder Friday in east.

IOWA—Fair, with some cloudiness and colder Friday; Saturday mostly fair.

WISCONSIN—Partly cloudy to cloudy and colder Friday; Saturday mostly fair.

ILLINOIS AND INDIANA—Partly cloudy to cloudy and somewhat colder Friday; Saturday mostly fair.

FOUR DENY HEARING FT. VICTORIA SIGNAL

Algonquin Officers Testify at Federal Hearing Into Sinking of Liner in Fog.

THOUGHT DAMAGE SLIGHT

Captain McKenzie Says Offer of Help Was Declined After Crash in Lower Bay.

Captain J. W. McKenzie and other officers of the Clyde-Mallory steamship Algonquin testified yesterday that they had not heard any fog signals from the Furness Bermuda liner Fort Victoria before the collision which sank the Bermuda boat in the lower bay on Dec. 18. They were the first witnesses in the investigation by the United States Steamship Inspection Service in the Custom House.

The Algonquin, according to her captain, first and second officers and the engineer on duty when the liners collided, was proceeding very slowly through Ambrose Channel when she struck and sank the Fort Victoria, which was at anchor. The danger signal of a fruit steamer, passed some time before the accident and heard from astern, they testified, was the only sound in the fog-laden channel.

Replying to questions of Captain G. T. Carlton, local inspector of hulls, and William H. Powers, local inspector of boilers, Captain McKenzie said he had heard the fog signals of the fruit steamer from the rear but none ahead. At first sight of the Fort Victoria, which he described as a dim shape, there were no signals coming from the Bermuda liner, he said.

Says Algonquin Reversed Quickly.

"We were going dead slow most of the time down the channel, with frequent stops because of the heavy fog," Captain McKenzie said. "We were under slow ahead when this shape loomed up along our starboard, but not directly ahead. Our engines were thrown into back motion immediately, but not quickly enough to prevent ramming the Fort Victoria. Our position when we met was about 80 degrees."

Captain McKenzie used two small ship-shape blocks to demonstrate the positions of the liners when they collided. The Algonquin was smashed in at her bow, both above and below the water line, he said, and from his position on the bridge the Fort Victoria did not appear badly damaged.

The Algonquin, remaining near the other liner, Captain McKenzie said, offered to take off the passengers and crew, but was told that no assistance was needed.

Captain McKenzie told how his ship had been anchored in Gravesend Bay at 1:48 P. M. when the fog became too thick to proceed further. At 2:48 P. M., he said, the mist began to clear and he proceeded. The automatic fog signal on the Algonquin was sounding at regular intervals while his ship steamed down the channel, he said, as the fog had thickened again.

Others Deny Hearing Signals.

John H. Ohlund, chief officer of the Clyde-Mallory liner, who was on the forecastle of his ship, said he had not heard any fog signals from the Fort Victoria ahead, although he, too, had heard the fruit steamer astern.

"I saw a shadow in the fog and sang out from the watch," Ohlund said. "It was along the starboard side. All the way down the channel our signal was sounding and we stopped several times because of the fog. At the time we hit the Fort Victoria we were traveling slow ahead."

Joseph Mulke, second officer of the Algonquin, said his ship had passed the fruit steamer and heard her fog signals, but that he did not hear any other signals. He testified that the Algonquin was going "dead slow."

Olaf H. Olsen, second assistant engineer of the Clyde-Mallory liner, produced the engine room's log showing the progress of the ship after leaving Gravesend Bay at 2:48 P. M. until the crash at 3:50 P. M. He said the ship was moving slowly and had stopped four times between 3 and 3:50 P. M. At 3:52 P. M., he testified, the Algonquin was brought to a dead stop. The impact, he said, was felt only slightly in the engine room.

The hearing was adjourned without date. The captains of the pilot boats Sandy Hook and New York, it was said, will be called to testify at the next hearing.

Liner at Havana on World Cruise.

HAVANA, Dec. 26 (AP).—The Red Star liner Belgenland arrived in Havana harbor last night on the first leg of a world cruise, with nearly 300 passengers aboard. They participated in Havana's celebration of "Noche Buena," or Christmas.

Fire Record.

TL—Total loss. CS—Considerable.
TF—Trifling. OT—Got given.
SL—Slight. ND—No damage.

Manhattan.

A. M.	Location.	Occupant.	Damage.
1:25	647 2 Av.;	Goldstein	TF
3:55	700 8 Av.;	Hotel Lincoln	NG
5:55	155 South St.;	not given	NG
7:15	Front 2 Lenox Av.;	auto, Charles Roden	NG
7:30	351 West 154 St.;	auto in garage, R. Anderson	NG
9:20	210 W. 117 St.;	Sarah Korn	CS
9:30	928 W. 36 St.;	Hadley Realty Co.	TF
9:40	9 James Slip;	auto, East River Paper Stock Co.	NG
9:45	1804 Amsterdam Av.;	City of N. Y.	NG
10:47	67 W. 131 St.;	not given	ND
P. M.			
12:15	20 W. 137 St.;	not given	TF
12:30	361 W. 23 St.;	not given	TF
12:30	1,421 5 Av.;	not given	TF
1:45	105 W. 23 St.;	not given	TF
2:15	19 Park Pl.;	office supplies	NG
5:00	541 W. 43 St.;	auto; Park & Tilford	TF
5:15	119 E. 39 St.;	Grumman & Mayer	TF
5:20	1,515 Broadway;	Tony Beauty Shop	TF
7:25	70 W. 38 St.;	not given	TF
8:10	40 W. 27 St.;	Henry Chase	TF
8:40	2 Av. at E. Lavington;	not given	TF
8:40	136 7 Av.;	J. Divity	NG
9:40	118 W. 127 St.;	Ritter & Wenhert	TF
10:30	1,915 St. Nicholas Av.;	Gloria Tenchemic	TF
11:15	Broadway and Bond St.;	surface car, N. Y. R. R.	TF
11:25	522 Columbus Av.;	M. Frockspot	TF

Bronx.

A. M.			
6:15	Sheridan Av. and 169 St.;	auto, John Rosen	TF
11:05	2,905 Botanical Square;	not given	TF
P. M.			
1:35	836 E. 178 St.;	W. Hall	TF
4:15	810 E. 136 St.;	not given	NG
7:55	White Plains and East Tremont Avs.;	Bretts, undertaker	TF

Brooklyn.

A. M.			
12:20	23 Nassau Av.;	not given	ND
2:25	547 Classon Av.;	A. Latthe	SL
6:30	71 Morgan Av.;	not given	SL
6:45	71 Morgan Av.;	not given	SL
8:30	Manhattan Bridge;	auto; not given	CS
10:20	7,805 18 Av.;	Charles Goldstein	SL
10:25	2,706 7 St.;	J. Medlo	SL
11:15	338 10 St.;	F. Thompson	ND
P. M.			
1:00	25 Harmon St.;	R. Burnett	SL
1:35	316 Alabama Av.;	Rigor	SL
3:30	130 Ave. U and E. 7 St.;	auto, not given	SL
4:35	7,115 20 Av.;	auto, not given	SL
8:40	3,921 5 Av.;	Atlantic and Pacific Tea Co.	SL
10:10	694 Howard Av.;	not given	SL

OLVANY SAILS FOR HAVANA.

Judiciary Well Represented on the Caronia—No Rate War Rumors.

The Cunard Line opened its second Winter service to Havana yesterday with the sailing of the Caronia with 230 passengers. Among them was George W. Olvany, formerly leader of Tammany Hall; Mrs. Olvany and their son, George W. Jr. Mr. Olvany said they were making the round trip in the Caronia especially to give their son a holiday visit to Havana, which had been promised to him as a Christmas present.

On the liner also were Justice John V. McAvoy of the Appellate Division, Justice John L. Walsh and Judge William A. Smith. Mr. and Mrs. W. Scott Cameron were also passengers.

The Carmania, which will operate with the Caronia in the New York-Havana service, will sail at 11 A. M. today with a good list.

Last Winter the Ward Line, which maintains a regular passenger service to Cuba all year, chartered the President Roosevelt of the United States Lines to run against the Caronia. Other lines reduced their rates. So far nothing has been heard of competition with the Cunarders. The Ward Line and the United Fruit Line maintain their regular services at the regular fixed rates.

The Ward liner Havana started yesterday for Havana and Vera Cruz with a full passenger list.

A. G. BATES IS PROMOTED.

Named Clyde-Mallory Vice President in Charge of Terminals.

The Clyde-Mallory Steamship Line announced yesterday the appointment of Albert G. Bates as vice president in charge of its steamer and terminal operations, effective Jan. 1. This change was the result of an expansion in the freight and passenger services of the line, which include all-year steamers between New York, Charleston, S. C., Jacksonville and Miami and Galveston, as well as daily overnight service between Miami and Havana during the Winter and weekly cruises to Canadian waters in the Summer. The company also operates freight service between New Orleans and Tampa throughout the year.

Mr. Bates has been with the Clyde-Mallory organization since Dec. 1, 1927, as assistant to John E. Craig, first vice president. He is a native of San Francisco and started there in 1910 with the California-Atlantic Steamship Company. Three years later he joined the Grace Line in Panama, was transferred to New York and joined North Lilly & Co. before entering the Clyde-Mallory service.

25 Reported Lost in Ship Crash.

SOFIA, Bulgaria, Dec. 26 (AP).—An unconfirmed report tonight said that twenty-five members of the crew of the Bulgarian merchant ship Varna, 2,000 tons, had been drowned when the ship sank after a collision with an unnamed Greek ship in the Sea of Marmora. Four sailors were saved.

'STORE-DOOR' PLAN ON FREIGHT BACKED

Merchants Join Group Urging Starting of Project Here Below 59th Street.

LATER EXTENSION FAVORED

Dropping of Split-Delivery System Would Ease Rail Pier Congestion, Shipping Men Say.

The Merchants' Association of New York has entered the store-door freight controversy on the side of the group that favors starting the system on Manhattan Island below Fifty-ninth Street, the association announced yesterday. The action of the board of directors was taken after the report of its committee on transportation had been studied. The directors specified that the system be installed in other parts of the city if it is proved successful in Manhattan.

Store-door delivery would mean that the railroads serving New York would actually deliver their freight to the consignees' places of business at a cartage rate plus the freight rate. Heretofore an indefinite line was considered in effect along Manhattan and was called the constructive station. The railroads were responsible for freight up to that line and the consignees thereafter.

This split-delivery system was not popular and was abolished last September by the Interstate Commerce Commission. The railroads are now working toward store-door delivery, but have not yet reached full agreement on the territory to be covered. A union inland terminal is planned for the handling of less-than-carload freight, and if this is combined with the store-door delivery the need of railroad piers will be greatly reduced, according to shipping men.

At a recent meeting of the Shippers' Conference of Greater New York the Merchants' Association, through William H. Chandler, led the group that demanded the introduction of the system on Manhattan below Fifty-ninth Street. The opposing group sought to have the system introduced in Manhattan, Brooklyn and Queens.

The report of the directors of the Merchants' Association to the presidents of the railroads serving New York City includes the following statement:

"Your committee has never been of the opinion that store-door delivery could be established all over the city of New York at one time with any hope that it would prove successful. A small beginning must be made in order that the different phases of collection and delivery may be thoroughly mastered before the service is attempted on a broad scale."

SHIPPING AND MAILS

Hours are given in Eastern Standard Time.
(Supplied by United States Coast and Geodetic Survey.)

	THE TIDES						THE SUN	
	Sandy Hook		Governors Island.		Hell Gate.		Rises.	Sets.
	A.M.	P.M.	A.M.	P.M.	A.M.	P.M.	A.M.	P.M.
High water	5:00	5:25	5:41	6:05	6:07	6:42	7:15	4:36
Low water	11:30	11:28	..	12:04	2:01	2:38		

Steamships Arrived Yesterday

Steamer.	From.	Date.	Steamer.	From.	Date.
ARCADIAN	Hamilton	Dec. 24	MUNSOMO	Kingston	Nov. 29
METAPAN	Santa Marta	Dec. 18	LISE	Thameshaven	Nov. 27
SILVIA	St. John's	Dec. 21	TEMPLE PIER	Philadelphia	
BERMUDA	Bermuda	Dec. 24	MAINE	Baltimore	
CRAIGSMERE	Norfolk		CHEROKEE	Jacksonville	Dec. 22
RIGEL	Baltimore	Dec. 16	VIRGINIA EXPRESS	Richmond	
TIGER	Trondhjem		DELAWARE	Wilmington	
BARBARA GATES	Los Angeles	Dec. 2	GLENPOOL	Houston	Dec. 18
TOLTEC	Porto Cortes		EDWARD L. SHEA	Houston	Dec. 18
TINTORETTO	Para	Nov. 18	ST. THERESE	Archangel	Nov. 29
TRACY BROTHERS	Las Piedras	Dec. 16	YORO	Porto Cabezas	Dec. 20

Incoming Passenger and Mail Steamships

Steamer and Line.	Sailed From.	Due.	Will Dock.
MATURA, Trinidad	Trinidad, Dec. 19	*Today, noon	Sedgwick St., Bn.
BARACOA, Colombian	Pto. Colombia, Dec. 14	*Today, 3-4 P.M.	Main St., Bkn.
SAN PABLO, United Fruit	Tela, Dec. 22	*Today, 10 A.M.	Fulton St.
DE GRASSE, French	Havre, Dec. 18	*Tomorrow, A.M.	W. 18th St.
NIEUW AMSTERDAM, Holl.-Am.	Rotterdam, Dec. 19	*Sunday	5th St., Hoboken
BERLIN, North German Lloyd	Bremen, Dec. 20	Sunday	Morton St.
TRANSYLVANIA, Anchor	Glasgow, Dec. 21	Sunday	W. 14th St.
OSCAR II, Scandinavian Amer.	Copenhagen, Dec. 17	Sunday	6th St., Hob'ken
ULUA, United Fruit	Limon, Dec. 21	Sunday	Fulton St.
AM. MERCHANT, Am. Merchant	London, Dec. 19	Monday	Rector St.
BERENGARIA, Cunard	Southampton, Dec. 21	Monday	W. 14th St.
AURANIA, Cunard	Southampton, Dec. 20	Monday	W. 14th St.
MILWAUKEE, Hamburg-Amer.	Hamburg, Dec. 20	Monday	W. 44th St.
CALIFORNIA, Anchor	Trieste, Dec. 17	Monday	W. 14th St.
PENNLAND, Red Star	Antwerp, Dec. 20	Monday	W. 19th St.
MINNETONKA, Atlantic Transp't.	London, Dec. 21	Monday	W. 17th St.
TENO, South American	Valparaiso, Dec. 11	Monday	Kane St., Bklyn.
SAN JACINTO, Ward	Vera Cruz, Dec. 23	Monday	W. 156th St.
PORTO RICO, Porto Rico	San Juan, Dec. 25	Monday	Hamilton Av., Bn.
COAMO, Porto Rico	San Juan, Dec. 26	Monday	Hubert St.
FAVORITA, Di Giorgio	Kingston, Dec. 25	Monday	Wall St.
GRIPSHOLM, Swedish-American	Gothenburg, Dec. 21	Tuesday	W. 57th St.
ANTONIA, Cunard	Liverpool, Dec. 21	Tuesday	W. 14th St.
MEGANTIC, White Star	Liverpool, Dec. 21	Tuesday	W. 19th St.
CRISTOBAL, Panama R. R.	Cristobal, Dec. 23	Tuesday	W. 25th St.
WESTERN WORLD, Musson	Buenos Aires, Dec. 12	Wednesday	3d St., Hoboken
LARA, Red D	La Guayra, Dec. 24	Wednesday	Clark St., Bkn.
MUNARGO, Munson	Havana, Dec. 25	Wednesday	Old Slip.
RELIANCE, Hamburg-American	West Indies cruise	Thursday	W. 44th St.
EIKAOLA, United Fruit	Santa Marta, Dec. 25	Thursday	Fulton St.

*Reported by wireless.

Outgoing Passenger and Mail Steamships

The following table shows the names of steamers, the lines operating them, their destinations, when their mails close (at General Postoffice), when they sail, location of piers and points for which they carry mail:

SAIL TODAY (DEC. 27).

Transatlantic.

AUSTRALIC (Burbank Line), Accra (mails close 2:30 P. M.), sails from 43d St., Brooklyn. Sierra Leone, Gold Coast, Nigeria and specially addressed ordinary mail for other parts of West Africa. Parcel post for Gold Coast.

COLUMBUS (North German Lloyd), Bremen (mails close 7:30 P. M.; sails shortly after midnight), 58th St., Brooklyn. Europe, Africa and West Asia. Canary Islands, Senegal, French Guinea, Sierra Leone, Ivory Coast, Gold Coast and Nigeria must be specially addressed. Supplementary mail closes at the Varick St. Station at 10:15 P. M.

MAURETANIA (Cunard Line), Southampton (mails close 7 P. M.; sails 11 P. M.), W. 14th St. Great Britain, Irish Free State, Northern Ireland, Madeira and South Africa. Other countries must be specially addressed. Supplementary mail closes at the Varick St. Station at 9:45 P. M.

South America, West Indies, &c.

ARCADIAN (Royal Mail Line), Hamilton (mails close 9:30 A. M.; sails 11 A. M.), Morton St. Bermuda. Also parcel post.

TACCHUS (Royal Netherlands Line), Maracaibo (mails close 2 P. M.; sails from Montague St., Brooklyn, 11 P. M.), Haiti, Venezuela and Curacao (except Aruba). Parcel post for Inagua, Haiti (except Cape Haitien), Venezuela and Curacao (except Aruba).

CARMANIA (Cunard Line), Havana (no mails; sails 11 A. M.), W. 14th St.

HIGHO (American Brazil Line), Bahia (mails close 3 P. M.), sails from Fulton St., Brooklyn. North Brazil and Iquitos. Other parts of Brazil must be specially addressed. Parcel post for North Brazil.

PAN AMERICA (Munson Line), Buenos Aires (mails close 9 P. M.; sails midnight), 3d St., Hoboken. South Brazil Argentina, Uruguay and Paraguay. Also La Guayra and Puerto Cabello. Supplementary mail closes at the Varick St. Station at 11:15 P. M.

SANTA CRUZ (Grace Line), Callao (mails close 3 P. M.; sails noon), Hamilton Av., Brooklyn. Bogota, Cartagena, Canal and Narino Departments of Colombia, Ecuador and Peru. Also parcel post. Canal Zone, Panama, Cuba and other parts of Peru must be specially addressed.

ST. MIHIEL (United States Army Transport), Cristobal (mails close 8 A. M.), sails from 58th St., Brooklyn. Canal Zone and Panama (letter mail only).

SAIL TOMORROW (DEC. 28).

Transatlantic.

CAMERONIA (Anchor Line), Glasgow (mails close 8 A. M.; sails noon), W. 14th St. Northern Ireland and Scotland. Also parcel post.

CHINGHA (American South African Line), Cape Town (mails close 9 A. M.), sails from 58th St., Brooklyn. South Africa, specially addressed ordinary mail only. Parcel post for South Africa, Bechuanaland Portuguese East Africa, Northern and Southern Rhodesia and Southwest Africa.

DEUTSCHLAND (Hamburg-American Line), Hamburg (mails close 11 A. M.; sails 3 P. M.), W. 46th St. Europe, Africa and West Asia. Canary Islands, Senegal, French Guinea, Sierra Leone, Ivory Coast, Gold Coast and Nigeria must be specially addressed.

DORIC (White Star Line), Liverpool (mails close 7:30 A. M.; sails 11:30 A. M.), W. 19th St. Irish Free State and specially addressed for Great Britain and Northern Ireland. Parcel post for Irish Free State.

MARIA PALMIRE (Farber Line), Lisbon (mails close 9 A. M.), sails from Pioneer St., Brooklyn. Azores Islands and specially addressed ordinary mail for Madeira Islands. Parcel post for Azores Islands and Portugal.

NORTONIAN (White Star Line), Antwerp (mails close 9:30 A. M.), sails from W. 21st St., Brooklyn. Belgium, Luxemburg. Specially addressed ordinary mail only. Parcel post for above and Belgian Congo.

South America, West Indies, &c.

ANDERS (Eul Line), Santo Domingo (mails close 9 A. M.), sails from Baltic St., Brooklyn. Dominican Republic, except Monte Christi, Porto Plata and Santiago. Parcel post for Dominican Republic, except Monte Christi and Porto Plata.

BERMUDA (Furness Bermuda Line), Hamilton (mails close 9:30 A. M.; sails 11 A. M.), W. 50th St., Bermuda. St. Kitts, Nevis, Antigua, Montserrat, Dominica, St. Lucia, Barbados, St. Vincent, Grenada, Trinidad, United Brown and Guiana. Parcel post for Bermuda.

CERRO AZUL (Huasteca Line), Aruba (mails close 9:30 A. M.), sails from Carteret St., Bayonne, N. J. Aruba. Parcel post.

CLAN SCENE (Houston Line), Buenos Aires (mails close noon), sails from Pioneer St., Brooklyn. Argentina, Uruguay and Paraguay. Specially addressed ordinary mail only.

HAWAIIAN (American-Hawaiian Line), Pacific Coast (mails close 1 P. M.), sails from 42d St., Brooklyn. Canal Zone, Panama, Nicaragua (except east coast), Amapala and Choluteca in Honduras, Cauca and Narino Departments of Colombia, Ecuador, and printed matter for Nacaome, Tegucigalpa and Yuscaran in Honduras and El Salvador. Parcel post for Canal Zone, Panama, El Salvador, Nicaragua (except east coast), Cauca and Narino Departments of Colombia and Ecuador.

LAPLAND (Red Star Line), West Indies cruise (no mails; sails noon), W. 17th St. MAGDALENA (United Fruit Line), Porto Colombia (mails close *10:30 P. M.; sails 1 P. M.), Bastos St. Colombia, except Cartagena, Cauca, Narino and Magdalena Departments. Parcel post. Connecting dispatch with Colombian air mail.

MAYA (United Fruit Line), Barrios (mails close 9:30 A. M.), sails from Fulton St. Cohea Provinces of Camaguey and Oriente (printed matter and specially addressed other articles) and Jamaica. Guatemala and Honduras specially addressed. Parcel post for Jamaica also Guatemala.

PASTORES (United Fruit Line), Limon (mails close *9:30 A. M.; sails noon), Rector St. Costa Rica. Also parcel post. Canal Zone, Cuba and Panama must be specially addressed.

POLARLAND (Polaire Line), Santo Domingo (mails close 9 A. M.), sails from Hamilton Av., Brooklyn. Dominican Republic, Puerto Plata and Santiago. Other parts of Dominican Republic must be specially addressed. Parcel post for Puerto Plata.

PONCE (Porto Rico Lines), San Juan (mails close *5:30 A. M.; sails noon), Hamilton Av., Brooklyn. Porto Rico. St. Thomas, St. Croix, Saint Kitts, Martinique and St. Pierre.

FALSTRIA (Eastern Steamship Lines), Boston (mails close 8 A. M.; sails 10 A. M.), Fulton St. La Ceiba, Porto Castilla, Tela and Trujillo. Also parcel post. Registered mail closes 12 P. M., Dec. 28.

LATER SAILINGS.

Monday, Dec. 30.

TRANSATLANTIC.

Steamer and Line.	Destination.
Cabo Santa Maria (Garcia & Diaz)	Lisbon
Exford (American Export)	Batoum
Exton (American Export)	Genoa
Nordvard (Garcia & Diaz)	Genoa

SOUTH AMERICA, WEST INDIES, &c.

Farnorth, via Boston	St. Johns

Tuesday, Dec. 31.

TRANSATLANTIC.

City of Khios (American & Indian)	Port Said
Hinnoy (Fabre)	Marseilles
New Brooklyn (Daniel Bacon)	Accra
President Roosevelt (U. S.)	Hamburg
Saco (American Diamond)	Rotterdam

SOUTH AMERICA, WEST INDIES, &c.

Baife (Lamport & Holt)	Santos
Baracoa (Colombia)	Porto Colombia
Fort St. George (Furness Bermuda)	Hamilton
Lillian Luckenbach (Luckenbach)	Pac. Coast
Sud Uruguayo (Garcia & Diaz)	Montevideo

Wednesday, Jan. 1.

SOUTH AMERICA, WEST INDIES, &c.

Cuyamapa (Atl. Navig. Corp.)	Porto Cortes
Metapan (United Fruit)	Santa Marta

Thursday, Jan. 2.

TRANSATLANTIC.

American Merchant (Am. Merchant)	London
Berlin (North German Lloyd)	Bremen
City of Fairbury (Am. Seattle)	Copenhagen
De Grasse (French)	Havre

SOUTH AMERICA, WEST INDIES, &c.

Caranas (Red D)	La Guayra
Coamo (Porto Rico)	Santo Domingo
Corsican Prince (Prince)	Buenos Aires
President Johnson (Dollar)	World cruise
Santa Teresa (Grace)	Valparaiso

*Supplementary mail closes on piers 10 minutes before ship sails.

Outgoing Freight Steamships Carrying No Mail

Steamer.	Destination.	Date.
CANANOVA	Santiago	Dec. 27
COLD HARBOR	Glasgow	Dec. 27
BALEAR	Glasgow	Dec. 28
LONDON MERCHANT	London	Dec. 25
IMPERIAL PRINCE	Kobe	Dec. 26
CORNELIA	San Juan	Dec. 28
SYDFOLD	Nuevitas	Dec. 28
VINCENT	Boston	Dec. 28
CY. OF WINCHESTER	Brisbane	Dec. 28
MAGDAPUR	London	Dec. 28
MAINE	Vancouver	Dec. 28
T

Today's News Index

FRIDAY, DECEMBER 27, 1929.

	Page.		Page.
Business	43	Radio	28
Buyers	42	Real Estate	44
Editorial	22	Shipping-Mails	47
Financial	32	Society	15-16
Music	26	Sports	29
Obituaries	23	Theatres	26-27

NEW YORK.

Vitale hold-up faked to regain Yale-Marlow murder "contract." Page 1

Five more policemen under charges in Rothstein case. Page 1

Yale and Marlow murders were laid to racketeers' feuds. Page 2

Some guests at Vitale dinner face indictments. Page 2

Jews here celebrate Chanukah, "Feast of Lights." Page 6

Survey condemns prison systems of four Southern States. Page 10

S. A. Guttenberg, Mount Vernon architect, killed in subway. Page 12

Police hero laughs over his hour in icy river. Page 13

$100,000 in holiday liquor seized in the Bronx. Page 14

Stoneham's borrowings from Giants put at $500,000. Page 15

Staten Island railroad man kills his wife, then himself. Page 24

Schroeder reveals $30,000,000 plan for refuse plants. Page 25

Neediest Cases Fund gets $11,619; total now $257,344. Page 25

Taxi driver turns in to police $1,812 left in his cab. Page 25

Opera sung on radio with action depicted by spoken lines. Page 25

Merchants back "store-door" delivery of freight here. Page 47

Algonquin officers deny hearing Fort Victoria signals. Page 47

Christmas parties continue for children in city. Page 48

Harvard receives medal of French architecture society. Page 48

THE SUBURBS.

Illegal payments on New Jersey contracts charged. Page 11

Westchester supervisors vote county health board. Page 11

Charles H. Jones, New York banker, dies in South Orange, N. J. Page 23

WASHINGTON.

Mellon reports $190,164,359 income tax refunds in year. Page 1

Hoover breaks precedent to visit Rubio at Mexican Embassy. Page 1

Hoover confers with Senator Borah on need of more dry funds. Page 1

Cruiser bill to be changed to avoid "hump" in payments. Page 1

Hoover will move office to State, War and Navy Building. Page 8

Castle quits Washington to sail Tuesday as envoy to Tokio. Page 4

Capper defends Farm Board against Commerce Chamber attack. Page 9

Capital hears reports Schurman will quit Berlin post. Page 12

Mitchell asks right to tax gains from tax-free bond sales. Page 23

Ransdell lauds Hoover's activity for flood control. Page 28

Officials say Radio Board can't stop quack medical advertising. Page 28

War Department extends Chicago license for lake diversion. Page 28

GENERAL.

Brightest students are most radical, psychologist says. Page 8

President of Oakland (Ky.) dies in fight with bandits. Page 13

Government traces huge liquor plot in Chicago. Page 14

Coast Guard crew held in Buffalo liquor slaying. Page 14

Woman to drop suit against Gene Tunney today. Page 25

Lithgow Osborne sees riot danger increased at Auburn prison. Page 25

FOREIGN.

Paris note demands navy to protect "wide empire." Page 1

Paris Medical School reports $5,000,000 gift by Rockefeller Jr. Page 1

No declaration of policy to be made at navy parley. Page 4

Briand wins ovation on defense of his Hague policy. Page 5

Ten saved at sea off Europe; cold gripe Cuba and Mexico. Page 5

Extremists completely control Indian Nationalist campaign. Page 6

Arab counsel urges Britain to drop mandate for Palestine. Page 6

Calles urges cash for lands seized in Mexico. Page 7

Cardinal Gamba, Archbishop of Turin, dies. Page 23

AVIATION.

Ten planes ready to press Eielson search; Soviet offers reward. Page 1

Byrd radios thanks to Secretary Adams for aid by the navy. Page 3

Universal puts air rates on level of rail-Pullman fares. Page 10

Lindberghs to start flight today to the Pacific Coast. Page 12

Twenty army planes to start Michigan-Seattle flight Jan. 5. Page 12

Two fliers land safely after spending 3 miles in burning plane. Page 12

FINANCIAL AND BUSINESS.

Harris Forbes interests enter Standard Gas and Electric system. Page 34

Large number of listings of shares approved by Exchange. Page 34

More consignments of gold leaving here tonight for France. Page 35

General Public Service shows $40,897,948 holdings. Page 35

Royal Bank of Canada increases assets to $1,001,442,741. Page 37

North American Title Guaranty Co. reissued, all debts paid. Page 39

Railroad earnings lower in November than year before. Page 39

Official of surety company expects burglary losses to rise. Page 28

Brokers' loans off $58,000,000 in week, Reserve reports. Page 40

	Page.		Page.
Stock Sales	32	Curb	40
Topics	33	Wheat	41
Foreign Exch.	35	Cotton	42
Bond Sales	36	Produce	42
Over Counter	38	Incorporations	42
Out-of-Town	39	Bus. Records	42

SPORTS.

W. Jacobs and S. Sellegue gain 3d round in U. S. junior tennis. Page 20

Rangers lose to Boston six, 4-2, before 16,000 in Garden. Page 20

Army ends workouts for game to-morrow with Stanford. Page 29

Princeton leads by 3-1 in first day of college chess tourney. Page 30

Leyland triumphs at 140.30 for $2 at Jefferson Park. Page 30

Dunlap wins medal with 72 in mid-winter golf at Pinehurst. Page 31

ADVERTISING INDEX.

	Page.		Page.
Amusements	37	Financial	32
Apartments	44	For Sale	46
Auction Sales	48	Help Wanted	45
Automobiles	30-48	Hotels	27
Births, Deaths	23	Lost & Found	24
Board, Rooms	47	Moving	47
Business Opps.	48	Public Notices	3
Bus. Places	44	Real Estate	44
Buyers' Wants	43	Resorts	26
Church Notices	23	Situations	45
Educational	23	Steamships	47

CHRISTMAS LINGERS FOR CHILDREN HERE

2,500 Entertained at Party on Leviathan and 1,000 Are Park Department Guests.

FETE FOR ORPHAN GIRLS

64 at Luncheon and Theatre—At Novel Holiday Aftermath Stores Report Few Gift Exchanges.

Christmas celebrations continued unabated yesterday with several thousand children from the hospitals and homes of the city entertained at various festivals.

As far as adults were concerned, department stores recorded one unusual aftermath of Christmas, 1929. That was the small number of "exchanges" during the day. Officials of Wanamaker's, for instance, said they had expected a big rush to "exchange silly knickknacks" but that few gifts were returned. At Gimbel's it was said that the exchanges were surprisingly few. Bonwit, Teller & Co. was another to cite the small number of exchanges.

2,500 at Leviathan Party.

More than 2,500 children, and some grown-ups, from the hospitals of the city attended the sixth annual Christmas party aboard the Leviathan as guests of the United States Lines. The festival was to have been conducted on Monday but had been postponed because of the Leviathan's lateness in docking.

The "Winter Garden" and the social hall on B deck were used to care for the guests. A thirty-five-foot Christmas tree, weighted down with toys, stood in the foyer. Dolls, checkers, airplanes, handkerchiefs, games and other toys were distributed. "Uncle Robert," radio entertainer and joint sponsor of the party, directed the program. Police Commissioner Whalen provided motorcycle escorts for buses which carried the visitors from the hospitals and back again. The guests came from Bellevue, Lenox Hill, Broad Street and Joint Diseases hospitals, the Catholic Institute for the Blind, Beth Abram Home and other institutions.

At the New Palm Garden, 306 West Fifty-second Street, more than 1,000 children of the playgrounds of Manhattan attended the annual holiday festival conducted under the auspices of the Bureau of Recreation of the Park Department. August Heckscher and Walter R. Herrick, Park Commissioner, greeted the children.

A feature of this program was a display of the theatrical talent of about 100 boys and girls from fifteen of the recreation centres. Fruit, candy and crackers were distributed.

Orphan Girls Entertained.

Sixty-four orphan girls from the Shield of David, 713 Bryant Avenue, were entertained at luncheon, went on an automobile ride and were taken to the theatre by Connie Immerman, whose mother is a director of the home. Harry Cooper, close friend of Mayor Walker and also a director of the home, gave a box of candy to each girl.

At a luncheon of the Rotary Club at the Hotel Commodore, Rabbi Nathan Krass of Temple Emanu-El, Father William J. Donahue, chaplain of the Catholic Actors' Guild, and the Rev. Roelif H. Brooks, rector of St. Thomas's Episcopal Church, who were the speakers, joined in proclaiming the true Christmas spirit as one of tolerance and belief in the brotherhood of man.

The New York Kiwanis Club gave its annual Christmas luncheon at the Hotel McAlpin for club members and their families. A radio set was presented to Ferris Reeve, retiring president of the club.

About 400 seamen of all nationalities were entertained last night at the annual Christmas supper and vaudeville show of the Seamen's Christian Association, 399 West Street. Stafford Wright, superintendent since 1896, was master of ceremonies.

Several theatre parties for children are planned for today. Four hundred children cared for by the Grand Street Settlement will attend the matinee performance of "Babes in Toyland" at Jolson's Theatre. The Hippodrome expects to entertain a good many of the 4,000 members of the Boys' Club of New York in the morning. They will be guests of the Radio-Keith-Orpheum Circuit, and John King Rockford, who has defrayed the expenses of the five previous parties. The Board of Child Welfare will give its sixth annual entertainment at the Capitol Theatre on Monday morning.

GUILTY OF KILLING WIFE.

Joseph Barbato Convicted in Bronx of First Degree Murder.

Joseph Barbato was found guilty of murder in the first degree in a verdict returned by a jury in Bronx County Court before Judge James M. Barrett at 2:45 o'clock this morning, for the killing on Sept. 15 last of Mrs. Julia Quintieri, his common law wife, whose body was found in a tenement at 2,405 Cambreling Avenue, the Bronx.

The jury retired a few minutes before midnight to consider the case. Barbato has been on trial for three weeks.

Both the State and the defense rested their cases yesterday afternoon. Judge Barrett gave the jurors a rest last evening and then began his charge to them at 11 P. M.

Peter L. Sabbatino, the defense counsel, maintained in his summing up that a confession had been obtained from the prisoner under duress.

SUMMER HOTEL BURNS.

Seven Fire Companies Fail to Save Monmouth Beach Inn.

Special to The New York Times.

MONMOUTH BEACH, N. J., Dec. 26.—Fire of undetermined origin late today destroyed the Monmouth Beach Inn, causing damage estimated at $100,000. The hotel, a four-story frame building built thirty-five years ago, had been closed for the Winter season. No one was injured.

The fire started about 5:30 o'clock, and three hours later, despite the efforts of seven fire companies from Monmouth Beach, Long Branch, Ocean Park, Rumson and Fairhaven, the building had been burnt to the ground. It was owned by Bernard Winfield, who makes his Winter home in the Hotel Alamac, New York.

CHURCH, TREE STOLEN, OFFERS $100 REWARD

Christmas Beacon 25 Feet High Carried Off in Brooklyn Over Six-Foot Fence.

The Rev. Dr. George C. Groves, rector of Christ Protestant Episcopal Church, Clinton and Harrison Streets, Brooklyn, announced last night that he had offered a reward of $100 for "information leading to the arrest and conviction of those who stole a Christmas tree from the church yard between 2 and 5 o'clock Christmas morning."

The tree, 25 feet tall, according to Dr. Groves, was set up on the church lawn. On Christmas Eve elaborate decorations, which cost the church about $40, were strung about its branches. At sundown the lights were turned on; at midnight they were turned off. Then, when the first of the congregation arrived at the church on Wednesday morning, the 25-foot tree, with all its trimmings, was gone. Between midnight and sunrise, Dr. Groves said, some one had climbed the 6-foot iron picket fence surrounding the lawn and carried it away.

Dr. Groves revealed that this was not the first theft at the church during the holiday season. On entering the church for worship last Sunday, Dr. Groves found that the heavy brass lock had been ripped from the poor-box and the contents removed. The amount stolen must have been considerable, Dr. Groves said, as the box held a generous gift Christmas donations for the Christian Church Foundation's work for the blind, aged, orphaned and sick.

In the rush of holiday preparations nothing was done about the first theft. On learning of the theft of the Christmas tree, Dr. Groves got in touch with the police and they started an investigation. Members of the congregation have placed a sign in front of the church announcing the reward of $100 for the arrest and conviction of those who stole the tree.

The theft of three decorated Christmas trees in Newark and of two in Irvington, N. J., was reported to the police yesterday. A fully lighted and decorated fir was stolen from the home of Samuel Trugman, 257 Osborne Terrace, Newark. Other thefts in Newark were from the homes of Charles Gloeckler, 525 Clinton Place, and of Christian Merz, 38 Clinton Place. In Irvington trees were stolen from the Essex Lodge of Moose and the lawn of Philip A. Deluca, 29 Naden Avenue.

POLICE CHIEF A SUICIDE.

Michael J. O'Neil, Chief of Police of Englewood, N. J., and a veteran of thirty years service, committed suicide some time yesterday afternoon by shooting himself in the head in the woods between Englewood and Teaneck, N. J., according to the police. Chief O'Neil, who was promoted to the head of the department about eight years ago, had been depressed for some time.

The body was found late last night after hours of searching by members of his family and of the Englewood police force.

HARVARD RECEIVES ARCHITECT MEDAL

Award of French Society for Excellence Presented to Dean Edgell for His School.

STUDENT, 27, GETS A PRIZE

Refinement of the French and Daring of Americans Called Dominant in Our Designs.

The university medal awarded annually by the American group of the Société des Architectes Diplômés par le Gouvernement Français was presented yesterday to Dr. George H. Edgell, representing the Harvard University School of Architecture, of which he is dean. The ceremony took place at a luncheon given by the society to Dean Edgell at the Metropolitan Club, Fifth Avenue and Sixtieth Street.

Edwin H. Denby, president of the society in New York, presented the medal, given each year to the university which best lives up to the traditions of the Ecole des Beaux Arts in Paris. Among the speakers who lauded the beneficial effects of reciprocal relations between architects of France and the United States were Maxime Mongendre, French Consul General; George McAneny, president of the Regional Plan Association, and Dr. John H. Finley.

Student Wins a Medal.

A medal was awarded to Horace G. Driver, a 27-year-old student of architectural design at New York University, for the best work by a student of architecture. Mr. Driver, an Australian, is a practising architect, although continuing his studies.

Toasts to the Presidents of the United States and France were proposed by Mr. Denby, with the hope that the two countries would continue at peace with one another and with the world, their mutual understanding "cemented by friendly competition in all peaceful pursuits, the arts and architecture." The university medal, he said, has been won since 1920 by seven universities and technical schools, twice each by Yale University and the Carnegie Institute of Technology.

In accepting, Dean Edgell said the outstanding qualities of American architecture were refinement and daring, the former due to French influence, and the latter to the environment of the New World. Originality in itself is easy, he said, deploring the tendency to seek originality for its own sake. He praised French teachers of architecture in this country for aiding the development of American types instead of imposing French ideas.

Cites French Influence.

Mr. McAneny referred to the influence of French architects in American building, especially in the planning of Washington. M. Mongendre spoke of the help of Americans in restoring French cathedrals after the war devastation. "Dr. Finley, sympathizing with the complaint of architects that newspapers take no personal notice of their work, said that architects, like teachers and editors, must find their reward in the satisfaction of sound achievement. The work of the world, he said, is becoming more anonymous and impersonal, with emphasis on the group rather than the individual.

Among the guests were:

Chester H. Aldrich	Thomas W. Slocum
Cass Gilbert	Arthur Wary
Philip A. Quaschs	John C. Kerr
Harding Scholle	Frank D. Favey
Harvey W. Corbett	Ernest Peixotto
James R. Gordon	Matthew Hinman
Edward S. Hewitt	Walter B. Safford
Guy Van Amringe	Fred C. Hirons

HELD IN $45,000 SHORTAGE.

Cashier of Newark Loan Company Gambled and Lost, Police Say.

Samuel A. Lerner, aged 31, of 175 Avon Avenue, Newark, formerly bookkeeper and cashier for the Relief Finance Corporation of 166 Belmont Avenue, Newark, was arraigned before Judge Albano in Newark yesterday on charges of embezzlement and forgery and held in $15,000 bail for the grand jury.

Lerner, the police said, admitted stealing $45,000 to $50,000 in two and one-half years by forging loan applications and forging names of supposed applicants on checks. Lerner was arrested in his home Wednesday night on a warrant sworn to by Louis J. Nutes, president of the finance company. Mr. Nutes said an assistant bookkeeper found a discrepancy in Lerner's accounts.

The company is chartered by the State Banking Department to make small loans, repayable in monthly instalments. It was estimated that 500 bogus loan accounts were placed on the company's books by Lerner.

Lerner, who is married and has two children, told the police that his $60 salary was insufficient to support his family and that he had gambled with the stolen money and lost.

$300,000 FORGERIES LAID TO OMAHA MAN

Suspect Is Accused of Victimizing Railroads of Mid-West by Theft of Blank Checks.

Special to The New York Times.

OMAHA, Neb., Dec. 26.—Forgeries that may total $300,000 are charged against John V. Williams, arrested here today and known here for the last year as J. C. Dean.

Williams is wanted in Virginia, having escaped from a State prison at Richmond, where he was serving a nineteen-year sentence, in February, 1927.

Williams is declared by police to be one of the cleverest forgers they ever encountered. His latest method is said to be to break into railroad offices, steal a book of blank checks and then travel through the Middle West posing as an employe of a railroad company and pass the checks which he has carefully filled out.

Six of the leading railroads of the Middle West report they have been victims of Williams's forgeries, and C. C. Palmer, chief special agent for the Burlington Railroad, declared that Williams has forged more than $300,000 worth of railroad checks since his escape from the Virginia prison.

Williams had a forged card which identified him as a member of the branch of the Railroad Brotherhood. Using this identification he worked from St. Louis to Chicago, officers said, victimizing grocery stores, meat markets and garages and other business houses.

Williams posed as a successful traveling salesman in Omaha and did not victimize a single Omaha merchant.

States Will Confer on Boulder Dam.

WASHINGTON, Dec. 26 (AP).—Secretary Wilbur announced today that representatives of Arizona, California and Nevada will again confer on the problem of Boulder Dam, probably at Phoenix, Ariz., Jan. 6.

5½% and the Best Investment For January Dividends

Those with January dividends to invest, no matter what the amount, cannot find a safer investment than the Guaranteed First Mortgage Certificates sold by the Title Guarantee and Trust Company.

At the present time they yield 5½%.

Behind these Certificates, in the form of a written GUARANTEE, stand the knowledge, experience and resources of the

Bond and Mortgage Guarantee Co.

The oldest, the safest, the best

CAPITAL FUNDS $19,000,000

Devoted Solely to Mortgage Guarantee

176 Broadway, New York
22 East 45th St., New York.
261 West 125th St., New York.
990 East 149th St., New York.
56 Bay St., St. George, S. I.
175 Remsen St., Brooklyn.
160-06 Jamaica Ave., Jamaica.
Bridge Plaza North, L. I. City.
Lincoln, Long Island.
Riverhead, Long Island.

Within the Reach of All

CLEAR, healthy skin and soft, lustrous hair are your best assets. They are so easy to lose through neglect, yet so easy to retain if you will only use Cuticura Preparations every day. The Soap cleanses, the Ointment heals and the Talcum imparts a pleasing fragrance.

Soap 25c. Ointment 25c. and 50c. Talcum 25c.
Sample each free.
Address: "Cuticura," Dept. 45C, Malden, Mass.

BUSINESS OPPORTUNITIES

Bank and business references required. Rate $1.00 an agate line daily; $1.50 Sunday.
Closing Time for Sunday, 5 P. M. Friday.

CAPITAL WANTED.

OPPORTUNITY IN ESTABLISHED CORPORATION.

EXECUTIVE ABLE TO INVEST $10,000 CAN SECURE SIZEABLE ACTIVE INTEREST IN NEW YORK CORPORATION DOING NATIONAL BUSINESS IN COSMETIC FIELD.

THIS ADDITIONAL CAPITAL REQUIRED FOR EXPANSION PURPOSES AND WILL REMAIN IN CORPORATION.

Z 2307 TIMES ANNEX.

A THRIVING WEEKLY NEWSPAPER AND well equipped general printing plant in progressive town and wholesale trading centre in Blue Grass region of Kentucky requires $5,000 Additional capital to meet demands of growing business; ample returns anticipated by financial statement, which will be furnished on request. A-1035 Times Annex.

WELL ESTABLISHED NATIONAL BUSIness in excellent financial shape and enjoying adequate credit for present needs, receives equal partner with $25,000 or credit equivalent, for financing new merchandise. Gramercy 0035.

ADDITIONAL CAPITAL, $75,000 WANTED by manufacturer of home equipment in Middle West, established 15 years; nation wide selling organization; profitable returns assured; position with company if desired. P 319 Times.

MANUFACTURER AND GLOVE IMPORTER with established business desires experienced glove salesman as partner, with at least $15,000 to invest. Z 2172 Times Annex.

CAPITAL AND PARTNER, COAL AND mason supply business, own property and railroad siding; established six years; references exchanged. Z 2145 Times Annex.

MEMBER EXCHANGE WANTS PARTNER, $50,000 investment required; confidential. Reply to R. F. D. Box 47, Trinity Station, New York City.

SHIRT CONTRACTOR MAKING HIGH grade shirts seeks salesman as partner with small capital. Z 2212 Times Annex.

CAPITAL TO INVEST.

GENTLEMAN, 40, DIVERSIFIED BUSIness experience, advertising, selling, adaptable, productive mind, seeks opportunity invest approximately $3,000 with services in going retail or small manufacturing business, New York vicinity. B 209 Times.

OFFICE MANAGER-ACCOUNTANT DEsires to invest $5,000 with services, manufacturing business established and making money; but needing services of whole man. B 225 Times.

BUSINESS CONNECTIONS.

YOUNG MAN WITH PERSONAL QUALIFIcations, to fill executive position in a rapidly growing business; sufferer in midtown section; legal education valuable but not essential; must have $15,000; do not answer unless you believe that you can meet the requirements. S. C. F., Room 212, 2 West 45th, New York.

ACTIVE SALES ORGANIZATION, COVERing retail and department stores, city, suburban and Southern territories, is open for establishing new lines; manufacturers invite replies only; any line. B 971 Times Downtown.

LIVE WIRE FIRM SELLING RETAIL hardware, house furnishings and general stores, seeks additional specialty items or lines that can be sold by mail; will finance own sales. B 224 Times.

PHILADELPHIA SALES REPRESENTATIVE open for new connection where volume is desired; will represent manufacturer at least one day a week in Philadelphia. Z 2210 Times Annex.

AN ESTABLISHED ORGANIZATION, OPENing Paris and Berlin offices, wishes to take on concern desiring foreign mailing office for European representative. B 208 Times.

CERTIFIED PUBLIC ACCOUNTANT, SMALL office, desires connection, preferably partnership. B 221 Times.

FOR SALE.

Stores and Shops.

DELICATESSEN, GROCERY, CORNER, Brooklyn; high-class neighborhood; over $1,200 weekly business. Call 81-140 Montrose Ave., from 3:00, before 2 and 6 P. M.; owner 401A St.

Restaurants and Tea Rooms.

THE OPPORTUNITY OF A LIFETIME—Modern, fully equipped luncheonette and restaurant, now closed; in garment centre; long lease; cheap rent; complete organization; no reasonable offer rejected. 226 West 34th St., near 7th Av. Longacre 2667-9033.

TEA ROOM, $1,800; FINEST LOCATION; fully equipped; long lease. Crown Time Building.

Leases.

LOOSE THREE LEASE, CORNER APARTment house, 212 rooms, partly furnished; stores over $1,500 per month net income; sell half, $8; good opportunity. B 227 Times.

Miscellaneous.

ELECTRIC REFRIGERATORS, NATIONAL ly advertised brand, offered less than cost. B 208 Times.

EXCEPTIONAL MISCELLANEOUS LOT pairs of fixtures; four rooms; $35. B 214 Times.

FOR SALE.

Miscellaneous.

COMMERCIAL.

Apple Orchard, 2,300 acres, 25,000 trees; residence, stocked commissary, workmen's houses; 9 large sheds, 3 graders; heat treating cider mill; accommodation equipment for 100 pickers; tractors, stock, machinery, tools, railroad siding; beautiful view of Potomac; young well cared trees; many concern; opportunity for right parties; attractive price for immediate sale P 317 Times.

POULTRY SLAUGHTER HOUSE.

For sale or lease with permit; 1st Av. and 108th St. Apply E. E. Construction Co., 175 5th Av., New York.

BUSINESS SERVICE.

GOING INTO BUSINESS? WE DESIGN, build, equip stores completely; time payments. Gaeger, 345 West 39th. Medallion 6789.

BUSINESS LOANS.

BUSINESS AND PERSONAL LOANS, BORROW $100—$200—$500 OR MORE FOR ONE YEAR OR LESS; MONTHLY PAYMENT PLAN (weekly if requested). THE MORRIS PLAN COMPANY, Resources over $48,000,000. MAIN OFFICE, 55 WEST 42D ST. OTHER OFFICES: NEW YORK—232 Broadway, 124 Allen St., 11 Union Square, 35th St. and 7th Av., 1413 6th Av., near 110th St.; 331 East 149th St., 940 Southern Boulevard. New Office—4 Getty Sq., Yonkers. BROOKLYN—189 Montague St., 804 Manhattan Av., 1668 Pitkin Av. Under supervision of State Banking Dept.

YOU GET THE FULL AMOUNT. No deduction in advance. Merchants and salaried men may borrow up to $5,000 for one year; payments monthly, semi-monthly or weekly. You get full amount. GOTHAM LOAN COMPANY, Industrial Banking. Under Supervision of State Banking Dept. 200 Broadway, corner Fulton St., New York. 92-35 Union Hall St., Jamaica.

AUCTION SALES.

Another Sale at Public Auction
IMPORTANT FURNISHINGS
to close several estates and clearance of all goods bought at previous sales and unsold at
TODAY 11 A. M.
TOMORROW 1:30 P. M.
66 University Place
Bet. 11th and 12th Sts.
A bewildering display of China
Antique and Modern
Furniture and Works of Art
Paintings, Original Bronzes, Large Chinese Vases, Bric-a-Brac, and China, Sheffield and Silver.
Original Carpets and Rugs.
Steinway Upright Piano, Draperies and Hangings, Fur Coats.
Arthur Kaiski, Auctioneer.

8 P. M. FRIDAY
Closing Time for Sunday Business Opportunities

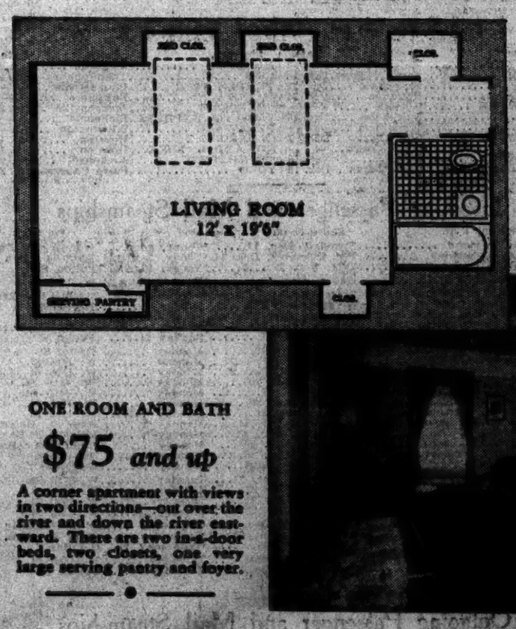
Advertisers under Business Opportunities in The New York Times must have their orders in for Sunday insertion by 8 P. M. Friday to insure insertion. All new advertisers are urged to send orders early in the week to allow time to investigate references. Every advertiser must submit three bank and business references and announcements must meet The Times standards of acceptability.

The New York Times

WINDSOR TOWER

offers

the utmost in 1 and 2 room apartments —and a river view



WINDSOR TOWER specializes in one and two room apartments. All one room apartments have in-a-door beds. Most have two or three windows. Many apartments enjoy glorious views over the East river. The pageant of the shipping, sunset and sunrise on the waters combine to give living at Windsor Tower a new zest. All apartments enjoy hotel service. They can be rented furnished at a moderate additional charge if desired.

ONE ROOM AND BATH
$75 *and up*
A corner apartment with views in two directions—out over the river and down the river eastward. There are two in-a-door beds, two closets, one very large serving pantry and foyer.

TWO ROOMS AND BATH
$112 *and up*
Corner apartment. Living room is 17'3" x 12'. Bedroom 13' x 12'. View over the city. Two closets, one very large, and serving pantry.

ONE ROOM AND BATH
$79 *and up*
Living room 11'9" x 19'6", with two in-a-door beds. Two windows offer a vista of the river southward. Two closets, serving pantry, foyer.

TWO ROOMS AND BATH
$117 *and up*
A corner apartment with views in two directions. Bedroom 13' x 12'. Living room 18' x 12'. Both rooms have two windows. Two closets, one very large, serving pantry and foyer.

ONE ROOM AND BATH
$83 *and up*
The living room is 12' x 19'6" and has two in-a-door beds. A northward vista of the river may be seen from the windows. Two closets, one very large, a serving pantry and a foyer.

3-ROOM STUDIO APARTMENT **$5500**
A studio apartment with living room two stories high and magnificent outlook over the river. Living room is 18' x 23'6" with gallery, fireplace, and seven windows. There is a large roof garden and a terrace. On the second floor are another bedroom and bath. There are other studio apartments of two and four rooms with roof gardens.

TWO ROOMS AND BATH
$108 *and up*
Corner apartment with magnificent views of the river, east and south. Living room is 21' x 11'. Bedroom 15'9" x 10'. Both rooms have two windows. Two closets, serving pantry and small foyer.

ONE ROOM AND BATH
$68 *and up*
The living room has two windows looking directly out over the river. Even the bathroom enjoys the same view. There is one very large closet and a serving pantry.

TWO ROOMS AND BATH
$112 *and up*
A corner location with magnificent views over the river. Both bedroom and living room have two windows. Living room 21' x 11'. Bedroom 15'9" x 10'. Three closets, two very large, serving pantry and foyer.

TWO ROOMS AND BATH
$154
Corner location high up on the twentieth floor. The living room, 18'3" x 12', has one very large window looking over the city. The bedroom, 15'3" x 12', has three windows. There are two large closets, foyer and serving pantry.

Apartments in Windsor Tower are now open for inspection and leasing. Occupancy January 1, 1930. Ask particularly to see apartment 28A.

FRED F. FRENCH MANAGEMENT COMPANY, INC.
Renting Office at East end of 42nd Street (Vanderbilt 8860)

LIVE IN
TUDOR CITY
AND WALK TO BUSINESS

Write for the new descriptive booklet.

FRED F. FRENCH MANAGEMENT CO., Inc. 5 Prospect Place, New York
Please send me without obligation your new 52-page booklet describing Tudor City. B-48

Name _____ Address _____